

Delphi Corporation, et al.
 Chapter 11 Case 05-44481 (RDD)
 Deloitte and Touche LLP
 Second Interim Application
 (02/01/06 - 05/31/06)
 Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Found Delphi's policy on capitalizable maintenance	0.2	270.00	54.00
03/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.3	525.00	682.50
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared fraud testing workpapers based on update meeting with Delphi staff	1.7	240.00	408.00
03/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed overview of workpaper archiving utility procedures	1.7	200.00	340.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed expenditure cycle for Energy and Chassis	0.2	480.00	96.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented deficiencies for E&S	1.0	290.00	290.00
03/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting pension valuation process control testing	1.5	480.00	720.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of E&S Fixed Assets	1.3	290.00	377.00
03/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Financial Reporting testing	2.5	280.00	700.00
03/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with engagement seniors and staff re: upcoming weeks expectations and responsibilities	0.3	240.00	72.00
03/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting workers compensation valuation process control testing	0.8	480.00	384.00
03/25/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manager comments on ATA workpaper	0.6	270.00	162.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly senior and manager meeting	0.8	270.00	216.00
03/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters cash area	4.0	390.00	1,560.00
03/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed audit upload templates for corporate and headquarters with L Tropea and S Potter	0.5	480.00	240.00
03/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended discussion with J. Aughton re: preliminary review and research findings	0.5	440.00	220.00
03/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented bank confirmations received for foreign exchange trades for Headquarters	1.4	200.00	280.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended internal control team Sarbanes testing status meeting with M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig, R. Noetzel, J. Green and L. Tropea	1.0	480.00	480.00
03/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with engagement seniors re: responsibilities for the staff	0.3	270.00	81.00
03/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled client prepared schedule of proposed adjustments to Deloitte schedules	2.7	270.00	729.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Quality review of DPSS work	0.5	290.00	145.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed listing of issues identified relating to property to discuss with Assistant Finance Director for Energy & Chassis	0.9	270.00	243.00
03/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared and documented open items in cash	2.1	390.00	819.00
03/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with K. Fleming and S. Szalony re: audit status	1.1	490.00	539.00
03/25/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from France (re: units 548 & 599)	2.3	650.00	1,495.00

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03/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with S. Szalony and D. Moyer to discuss staffing, priorities and audit open items	1.1	390.00	429.00
03/25/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from United Kingdom (re: unit 528)	0.6	650.00	390.00
03/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation	2.4	525.00	1,260.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Control Audit Tool progress	0.4	480.00	192.00
03/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed selected leases and surveys related to asset retirement obligation calculation.	0.7	650.00	455.00
03/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter CAT template with C. Snyder and S. Potter	0.5	525.00	262.50
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed inventory section of the GAAP checklist	0.4	270.00	108.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Team Status Meeting	1.0	290.00	290.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Meet with staff to discuss expectations and responsibilities for the upcoming week	0.3	270.00	81.00
03/25/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and completed deficiency tracker for expenditure cycle	1.6	280.00	448.00
03/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added documentation to address manager review notes re: operations testing for Steering	3.7	270.00	999.00
03/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and closed manager review notes on joint venture investment testing at Energy and Chassis	3.8	240.00	912.00
03/25/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed first level control testing for expenditures	2.4	280.00	672.00
03/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process update meeting Deloitte team 7 participants	1.0	525.00	525.00
03/25/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from France (re: unit 505)	1.2	650.00	780.00
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss support provided for accounts payable subsequent disbursement testing selections at headquarters division	1.9	240.00	456.00
03/25/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation control matrix for entity level testing	3.8	360.00	1,368.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of E&S Expenditure	1.5	290.00	435.00
03/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting other post employee benefits valuation process control testing	1.7	480.00	816.00
03/25/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	3.4	390.00	1,326.00
03/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with V. Ziemke to discuss progress of business process controls audit	1.0	525.00	525.00
03/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Internal control team Sarbanes testing status meeting V. ziemke, R. noetzel, M. Kargela, D. Rhoades, R. reiling, A. Ruhlig, L. tropea	0.8	450.00	360.00
03/25/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted email to Sherri Kappler, Benefits Analyst Corporate Accounting, for additional questions on capital leases	0.4	270.00	108.00
03/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed cost of sales journal entry testing	3.6	390.00	1,404.00
03/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting elimination of allied notes receivable and payables control testing	1.3	480.00	624.00
03/25/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes; reviewed SEOE items; started review of property workpapers general file review.	3.3	650.00	2,145.00
03/25/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	2.7	290.00	783.00

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03/25/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Delphi Product & Service Solutions Division for which Deloitte was unable to re-perform the test procedures conducted by management	2.2	290.00	638.00
03/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended status update meeting with Sarbanes testing team	1.1	280.00	308.00
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in update meeting with Deloitte seniors	0.3	240.00	72.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with D. Ralbusky, E. Hoch and S. Zmuda to discuss open items for staff to complete and assignments	0.3	270.00	81.00
03/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and reviewed the special attrition program agreement	2.4	440.00	1,056.00
03/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Delphi Product and Service Solutions Expenditure re-performance testing workpaper	2.7	450.00	1,215.00
03/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with D. Moyer, S. Szalony, D. Ralbusky, K. Urek, C. Alsager, E. Hoch and S. Zmuda	0.8	390.00	312.00
03/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied bank confirmations received for foreign exchange trades for Headquarters	1.2	200.00	240.00
03/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Nolan to obtain audit evidence needed for accounts payable subsequent disbursement testing	2.4	270.00	648.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business cycles that were ready for review and assigned manager to review	0.6	480.00	288.00
03/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed statements of proposed adjustments between Deloitte records and those of the clients	2.4	200.00	480.00
03/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed manager review notes for Automotive Holding Group fourth quarter review testing work papers	2.1	240.00	504.00
03/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi response to open items list for US Pension demographic selections	1.2	200.00	240.00
03/25/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Delphi Product & Service Solutions Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures	2.5	290.00	725.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for prepaid expense account balance as of 12/31/05.	1.2	270.00	324.00
03/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Affiliated Computer Services (ACS) expenditure and employee cost benchmark templates	3.2	390.00	1,248.00
03/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with engagement managers and seniors re: audit area priorities and timing	0.8	240.00	192.00
03/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared schedule listing of foreign exchange amounts for Deutsche bank account	1.1	200.00	220.00
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in update meeting with Deloitte seniors and managers	0.8	240.00	192.00
03/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis expenditures business process controls	2.1	280.00	588.00
03/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Setup electronics and chassis expenditures business process controls work papers	1.5	280.00	420.00
03/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Inventory testing	3.9	280.00	1,092.00
03/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed e-mails re: income taxes	0.9	525.00	472.50
03/25/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Deloitte Controls Assurance status meeting	1.0	290.00	290.00
03/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with D. Moyer and K. Fleming re: engagement staff areas of responsibility and allocation of resources	1.2	440.00	528.00
03/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Fixed Asset re-performance testing workpaper	0.7	450.00	315.00

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03/25/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed entity level workpaper documentation	2.0	360.00	720.00
03/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with D. Moyer, K. Fleming, C. Alsager, D. Ralbusky, K. Urek, E. Hoch, and S. Zmuda	0.8	440.00	352.00
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss support provided for fraud testing selections at headquarters division	1.8	240.00	432.00
03/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed Delphi sickness and accident, extended disability, and other postretirement benefits demographic testing review notes	2.3	200.00	460.00
03/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented and tied accrued liabilities for Automotive Holdings Group	2.4	200.00	480.00
03/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Delphi review testing status	0.5	450.00	225.00
03/25/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	2.1	390.00	819.00
03/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed additional Thermal and Interior investments review notes	3.5	200.00	700.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: business process testing at Packard	0.4	480.00	192.00
03/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed PriceWaterhouseCoopers Korea draft report dated April 2005 re: potential tax exposures in Korea	2.8	525.00	1,470.00
03/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering operations workpapers	2.2	490.00	1,078.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared questions for Finance Manager - Commercial Accounts Analysis based on review notes for Energy & Chassis	1.7	270.00	459.00
03/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented impairment testing analysis reference for Energy & Chassis	0.3	270.00	81.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed Quality review of E&S work	0.7	290.00	203.00
03/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with engagement managers and seniors re: status update and engagement plan for following week	0.8	270.00	216.00
03/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended Delphi audit status meeting with managers and seniors	0.8	270.00	216.00
03/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed strategy for documentation of Corporate Headquarters controls in the control audit tool templates.	0.5	390.00	195.00
03/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in update meeting with Deloitte staff members	0.3	240.00	72.00
03/26/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from Austria (re: units 555 & 553).	1.4	650.00	910.00
03/26/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed property workpapers and cleared review notes	1.5	650.00	975.00
03/26/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from France (re: units 559 & 546).	1.3	650.00	845.00
03/26/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from Germany (re: units 556, 541, 504, 579, 588).	2.1	650.00	1,365.00
03/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items and prepared work plan for coming week.	0.4	650.00	260.00
03/26/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final testing report and attachment from Belgium (re: unit 573).	1.1	650.00	715.00
03/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for environmental reserve from Delphi headquarters staff	2.7	240.00	648.00

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03/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented independent testing of financial audit tested controls	1.3	280.00	364.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed third quarter changes to financial statement footnotes	2.3	270.00	621.00
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Made updates to the open items list for 3/27/06	3.8	390.00	1,482.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed all journal vouchers supporting documentation for completeness and outstanding issues	0.4	290.00	116.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting extended Disability Benefits Plan control testing	1.1	480.00	528.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed testing performed on revenue and COS analysis for DPSS	1.2	390.00	468.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Delphi Product and Service Solutions & Headquarters	1.0	290.00	290.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed December and January fee application	0.2	490.00	98.00
03/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	3.0	450.00	1,350.00
03/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax accrual status with J. Erickson	0.1	525.00	52.50
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed follow up questions of the demographic testing for the main Delphi pension plans	0.6	270.00	162.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting calculating minority interest liability control testing	1.2	480.00	576.00
03/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the segregation of duties testing summary deficiencies within the audit summary document	2.0	275.00	550.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.4	270.00	108.00
03/27/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with L.Tropea & J.Green	0.8	650.00	520.00
03/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with K.Fleming and client re: open items for cash and debt	1.6	200.00	320.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and replied to electronic communication from Poland re: open items list	0.3	290.00	87.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read agreement signed by Delphi, GM and UAW on attrition plans	1.1	650.00	715.00
03/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed FTT (Financial Task Team) materials from February 2006 meeting and provided to J. Aughton for review	0.8	100.00	80.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate accounting work papers for reliance	1.6	280.00	448.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Automotive Holdings Group operations testing work paper	1.4	240.00	336.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Delphi Product and Service Solutions	0.9	290.00	261.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed testing performed on the year end income statement leadsheet for DPSS	1.4	390.00	546.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of segregation of duties internal control testing introduction documents	2.1	525.00	1,102.50
03/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Safety revenue and expenditure business cycles	3.0	480.00	1,440.00
03/27/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Discussed accounting for special tooling at the Packard division with K. Ferrer	0.6	650.00	390.00

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03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's response to corporate and headquarter's design and control deficiencies	1.0	480.00	480.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client regarding merit and benefit costs for Energy and Chassis	0.3	240.00	72.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client regarding detailed journal voucher testing of headquarters operations	1.3	270.00	351.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Finance Manager - Commercial Accounts Analysis re: open review note questions on accounts receivable for Energy & Chassis	1.1	270.00	297.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and updated status of Delphi Packard open items listing	0.5	390.00	195.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with D Alexander re: corporate employee cost testing	0.5	525.00	262.50
03/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	1.3	390.00	507.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting elimination of allied accounts receivable and payable control testing	0.6	480.00	288.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed accounts receivable review notes for Energy & Chassis	1.8	270.00	486.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Automotive Holdings Group and Electronics and Safety	0.5	290.00	145.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed tooling ledgers for special tools selections for 2005 audit of Energy & Chassis	1.9	200.00	380.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed questions regarding operations detail selection testing	0.4	490.00	196.00
03/27/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding 3-28-06 audit committee meeting	0.3	620.00	186.00
03/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented independent testing of inventory material master file change controls	3.7	280.00	1,036.00
03/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented testing procedures on consolidated journal voucher recording reclassification of machine spare parts inventory and allied sales elimination	2.5	270.00	675.00
03/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed reporting checklists for Deloitte corporate	1.5	280.00	420.00
03/27/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with Audit team regarding SFAS 142 analysis.	0.6	300.00	180.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared model audit programs for Delphi Product and Service Solutions other income and other expenses testing	0.7	270.00	189.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liability workpapers	0.9	490.00	441.00
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client and D. Moyer to discuss open headquarters requests	0.6	390.00	234.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared employee cost overview presentation	0.5	525.00	262.50
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Czech Republic	0.8	290.00	232.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched contact information for Delphi representatives related to potential purchase orders side agreements	0.9	290.00	261.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared sales and cost of sales review notes for DPSS	0.5	390.00	195.00
03/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of the 2004 and 2005 audit files on 3/27/06	0.8	100.00	80.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed open review notes re: journal vouchers supporting documentation sas 99 testing	0.2	290.00	58.00

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03/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed of disposal set-up file	3.7	390.00	1,443.00
03/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated open items list based on results of testing performed and items received	1.2	280.00	336.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed push down restatement entries for DPSS	1.0	390.00	390.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed audit staffing requirements	0.3	490.00	147.00
03/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed controls for blocked billings and failed receipt logs to determine outstanding testing required	1.7	280.00	476.00
03/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated open audit issues listing with staff and managers	1.9	650.00	1,235.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed sales MAPS for DPSS	0.6	390.00	234.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Accumulated Translation Adjustment calculated by Delphi on a consolidated basis	2.2	270.00	594.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis expenditures business process controls work papers	1.5	280.00	420.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed listing of open items to bucket in new categories requested by the client	1.2	440.00	528.00
03/27/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany loan	1.1	340.00	374.00
03/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the independent validation testing procedures and results for the safeguarding of assets cycle for thermal and interior division	3.2	275.00	880.00
03/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Quality review of E&S expenditures	1.0	290.00	290.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Developed schedule or proposed adjustment process for tracking at the consolidated level	0.8	270.00	216.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Packard, Thermal & Interior, Headquarters, etc.	0.7	290.00	203.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from client relating to expenditures	1.1	280.00	308.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for headquarters operations fluctuations	0.4	270.00	108.00
03/27/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.9	27.00	105.30
03/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed independent testing of Expenditure control activity	2.2	290.00	638.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Performed testing on electronics and chassis expenditures business process controls	2.5	280.00	700.00
03/27/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed workpapers for Saginaw Operations	2.9	650.00	1,885.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and researched company's memo on deferred finance costs	1.7	650.00	1,105.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed and discussed automotive holdings group operations workpapers	0.4	440.00	176.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated testing as necessary for interest expense testing	3.2	440.00	1,408.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering operations workpapers	2.6	490.00	1,274.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared manager review notes on Delphi Product Service and Solutions operations testing	3.4	270.00	918.00
03/27/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.9	27.00	105.30

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03/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed updated contracts from C. Harvey for Thermal and Interior return materials testing selections	2.7	200.00	540.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed battery sale testing for Energy & Chassis investments references	0.3	270.00	81.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with financial analyst for special tools issues for Energy & Chassis	0.7	200.00	140.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: post and pre-petition split for property taxes	1.3	490.00	637.00
03/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis fixed assets business cycle	1.0	480.00	480.00
03/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared environmental workpapers based on discussions with Delphi headquarters staff	3.3	240.00	792.00
03/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	3.9	390.00	1,521.00
03/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed contract testing for purchase orders	1.5	280.00	420.00
03/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed standard journal voucher entries	2.3	200.00	460.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and client re: property open items	0.6	440.00	264.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: Headquarters open items	0.6	490.00	294.00
03/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the fixed asset depreciation file obtained from R. Hoffman, Delphi	2.0	280.00	560.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate employee cost supporting documentation provided by S Leach (Delphi)	1.8	480.00	864.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review and distribution to partner re: France	0.5	290.00	145.00
03/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes for expenditure interim testing	3.5	280.00	980.00
03/27/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.9	27.00	105.30
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed second interim billing with R. Young	0.4	650.00	260.00
03/27/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for headquarters fixed asset control testing	4.0	360.00	1,440.00
03/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Delphi recognition and retention grant US Executives Section 16b assumptions in the R&R Grant Amortization File received from S. Kappler	2.8	200.00	560.00
03/27/06	KRISHNA SHASTRULA, SANTOSH KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	5.0	27.00	135.00
03/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation detail workpapers	1.1	525.00	577.50
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client regarding consolidated joint venture transferred from Energy and Chassis to Delphi headquarters	0.4	240.00	96.00
03/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the breakdown of the Delphi deferred benefit asset and recognition and retention grant expense account on Hyperion	2.3	200.00	460.00
03/27/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters treasury control testing	3.5	360.00	1,260.00
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed review of headquarters debt testing	1.9	390.00	741.00
03/27/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	memo on intercompany loans	1.3	340.00	442.00
03/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared restructuring workpapers for headquarters division based on support received	3.1	240.00	744.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holding group operations testing workpapers for other income and expense	0.7	440.00	308.00

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03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared listing of property issues outstanding for Energy & Chassis	0.8	270.00	216.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed preparation for audit committee with S. Vanarsdell	0.3	650.00	195.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule or proposed adjustment form per firm guidance	0.3	270.00	81.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit committee meeting with B. Kueppers	0.4	650.00	260.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed depreciation expense for Delphi headquarters	1.7	240.00	408.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate treasury process flow chart workpaper for internal control audit	0.6	525.00	315.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters property plant and equipments additions selections	3.9	240.00	936.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced electronics and Chassis expenditures business process controls	0.7	280.00	196.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed inventory GAAP checklist for Delphi Corporation	0.4	270.00	108.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed SAS 99 testing for Delphi Steering	2.8	390.00	1,092.00
03/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Performed reliance on electronics and chassis expenditures business process controls	3.3	280.00	924.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax workpapers with K. Urek	0.3	200.00	60.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and applied audit procedures to the support given for DACOR disbursement journal at headquarters	1.2	270.00	324.00
03/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated interim testing for expenditure business cycle as a result of review notes requiring additional testing	3.1	280.00	868.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities	0.4	270.00	108.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented updated explanation for prepaid expense account to vendors for Energy & Chassis	1.4	270.00	378.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: updated type column for all areas	0.5	290.00	145.00
03/27/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and called Deloitte audit team re: status of SFAS 142 and 144 valuation analysis	0.5	375.00	187.50
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cash workpapers to determine updates to client requests	1.7	390.00	663.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Alexander re: corporate employee cost testing	0.5	480.00	240.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with R. Favor and client re: income tax audit update	0.3	490.00	147.00
03/27/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Evaluated the detail analysis of special tooling projects and prepared comments for further consideration by the client	1.3	650.00	845.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discuss with Colleen Michels the account to record ending balance for capital leases	0.6	270.00	162.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools issues with financial analyst for Energy & Chassis	0.6	200.00	120.00
03/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Safeguarding of Assets re-performance testing workpaper	0.5	450.00	225.00
03/27/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared talking points for March 28, 2006 audit committee meeting.	1.6	650.00	1,040.00

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03/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested the split for headquarters accounts payable accounts between pre and post petition liabilities	1.9	240.00	456.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter property and equipment testing workpapers to close review notes	0.4	440.00	176.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Automotive Holdings Group, Headquarters, Energy and Chassis	2.1	290.00	609.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting other income footnote support control testing	1.2	480.00	576.00
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with E. Ludtke and client to discuss open cash items and other headquarters request	1.1	390.00	429.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter operations testing selections and responded to questions from staff	0.6	440.00	264.00
03/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed non-standard journal voucher entries	2.9	200.00	580.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Assistant Finance Directors, Fixed Asset Supervisor and S. Szalony re: property issues for Energy & Chassis	1.2	270.00	324.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a detailed open items listing for all open and in progress audit areas	1.7	270.00	459.00
03/27/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation for headquarters fixed asset control testing	2.0	360.00	720.00
03/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared an analysis of gross margin for Delphi Product and Service Solutions	1.4	270.00	378.00
03/27/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi part B benefit contribution differences with J. Petrie	0.6	200.00	120.00
03/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed questions on capital lease testing	1.3	390.00	507.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed entity level control testing workplan	1.3	525.00	682.50
03/27/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of audit and issues with B. Plumb in preparation for March 28, 2006 audit committee meeting.	2.0	650.00	1,300.00
03/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed SOPA with Packard	0.8	390.00	312.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools workpaper for Energy & Chassis	2.1	200.00	420.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Headquarters	0.6	290.00	174.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.3	525.00	157.50
03/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated of special tooling testing	3.1	390.00	1,209.00
03/27/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled time data set for Staff and senior associates	2.0	375.00	750.00
03/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of accounts receivable open items with C. High	1.9	270.00	513.00
03/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed updated procedures on accounts payable subsequent disbursements	2.6	270.00	702.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read company audit committee materials and Board book	2.1	650.00	1,365.00
03/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Financial Reporting re-performance testing workpaper	2.5	450.00	1,125.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters construction work in progress additions selections	3.2	240.00	768.00

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03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed news articles to determine impact on audit procedures and responded to messages from participating offices re: audit status and remaining procedures	1.1	440.00	484.00
03/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Delphi Product & Service Solutions Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.9	290.00	1,131.00
03/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Delphi 9/05 payment amount for the recognition and retention grant US Executives Section 16b payment file	2.1	200.00	420.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year Michigan Small Business Tax workpapers	0.4	270.00	108.00
03/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.5	480.00	720.00
03/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the application control testing documentation received from the Delphi vega team for follow up items	2.8	275.00	770.00
03/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied income tax workpapers to Hyperion	2.4	200.00	480.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.8	270.00	216.00
03/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed interim testing for expenditure business cycle as a result of review notes requiring additional testing	2.8	280.00	784.00
03/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures on purchase order testing related to accounts receivable price differences	2.9	270.00	783.00
03/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit response to allied imbalance selections and updated summary of audit adjustments	1.8	440.00	792.00
03/27/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with audit team (Mark Crowley) to discuss status update.	0.5	335.00	167.50
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with L Tropea, J Green, and T McGowan	0.8	480.00	384.00
03/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized statements of proposed adjustments between Deloitte records and those of the clients	1.9	200.00	380.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented other post employment benefit expense testing	0.8	270.00	216.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added documentation to testing procedures performed re: Steering other income and expense detail testing	3.3	270.00	891.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Electronics and Safety	1.2	290.00	348.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed passed adjustments with D. Moyer	0.6	650.00	390.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year Michigan Small Business Tax workpapers	0.3	270.00	81.00
03/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented testing results for financial reporting for Packard	3.2	390.00	1,248.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Aughton and discussed updates from last week's activities	2.1	650.00	1,365.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Global Process and Systems Manager re: buy/sell relationships for Energy & Chassis	0.9	270.00	243.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed schedules prepared by client re: headquarter expense allocations to the divisions	1.1	270.00	297.00
03/27/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed journal entries	2.0	270.00	540.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting elimination of allied investments control testing	1.3	480.00	624.00

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03/27/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted email with data request list for ES and DPSS valuations (sent to Mark Crowley 3/27)	1.0	335.00	335.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi response to question on IT administrative expense allocation variances	3.1	270.00	837.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Fitzgerald impairment with Budget/Forecast Manager for Automotive Holdings Group	0.7	270.00	189.00
03/27/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with counsel re: December and January services provided	0.3	500.00	150.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed a real-time reminder to managers and seniors re: open items list updates deadline	0.2	290.00	58.00
03/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
03/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list and status	2.7	390.00	1,053.00
03/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi part B benefit contribution differences for two selections	1.1	200.00	220.00
03/27/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed review/compilation of February time data for senior associates	3.0	375.00	1,125.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added documentation to the workpapers re: account receivable allowance for the Steering division	2.3	270.00	621.00
03/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed French factoring with M. Crowley and read historical write-ups	1.3	650.00	845.00
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and delivered document for D. Bayles to support deficiencies identified	1.1	525.00	577.50
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering operations workpapers	1.6	490.00	784.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed accounts receivable review notes for Automotive Holdings Group	0.6	270.00	162.00
03/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes in inventory	2.0	280.00	560.00
03/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed summary of passed adjustment schedule for test plan	1.1	490.00	539.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation workpapers prepared by client to determine testing procedures	0.6	270.00	162.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Saginaw	0.7	290.00	203.00
03/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	2.2	390.00	858.00
03/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for manager review and distribution to partner re: all divisions	1.4	290.00	406.00
03/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Expenditure independent testing workpaper	4.0	450.00	1,800.00
03/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented independent testing of inventory costing controls	2.1	280.00	588.00
03/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Calculated the amount of liability missing from net book value for cars lease in fourth quarter, not included on QEK invoice	1.4	270.00	378.00
03/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with S. Szalony re: Automotive Holdings Group operations testing	0.5	240.00	120.00
03/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented procedures performed for benefit payment testing for other post employment benefits	0.6	270.00	162.00
03/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for CWI inventory as part of pre petition liability testing for Automotive Holdings Group	0.6	270.00	162.00

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03/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented testing procedures on consolidating journal voucher to record adjustments to impairment reserves	2.1	270.00	567.00
03/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared employee cost overview presentation with L Tropea	0.5	480.00	240.00
03/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with J. Erickson and D. Moyer re: tax status update	0.3	525.00	157.50
03/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with C. Snyder, J Green, and T McGowan	0.8	525.00	420.00
03/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Fixed Asset re-performance testing workpaper	1.0	450.00	450.00
03/27/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.9	27.00	105.30
03/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior employee costs and treasury business cycles	1.5	480.00	720.00
03/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented testing procedures on consolidating journal voucher recording the carryforward of the restatement entries	2.7	270.00	729.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Plano SMC Workpapers - Logical Security Tools	2.0	650.00	1,300.00
03/28/06	SINGH, AMRENDRA	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	2.5	27.00	67.50
03/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed support received for environmental reserve with Delphi staff at the headquarters division	2.2	240.00	528.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed cleared notes on income statement testing for DPSS	0.6	390.00	234.00
03/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with S. Lovelady re: headquarters operations testing	1.1	240.00	264.00
03/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined which passed adjustments found by Delphi were included on Deloitte's listing	1.0	280.00	280.00
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine impact on the audit procedures	0.4	390.00	156.00
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reporting (re: Germany, Mexico, & China).	0.5	650.00	325.00
03/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Followed up on documentation request from client (F. Wan)	0.5	290.00	145.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified with financial analyst fixed asset additions selections are properly categorized for Energy & Chassis	0.9	200.00	180.00
03/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Fixed Asset re-performance testing workpaper	3.5	450.00	1,575.00
03/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in meeting with G. Wilson and V. Ziemke re: testing of unpriced or expired priced invoices	1.0	290.00	290.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed expenditure cycle for Energy and Chassis	2.4	480.00	1,152.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed SAS 99 testing for Delphi Steering	2.3	390.00	897.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed generator core liability tie out to supporting documentation provided by Automotive Holdings Group	1.3	270.00	351.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and audited support provided for operation expenditures at headquarters	0.7	270.00	189.00
03/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed the Thermal and Interior joint venture, KDS, 2005 audited financial statements received from G. Stevens	3.5	200.00	700.00
03/28/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, D&T general counsel to discuss information related to balances at spin off from GM	0.5	450.00	225.00
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss open items in cash and the quarterly review analysis	1.4	390.00	546.00
03/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating walkthrough documentation for headquarters fixed asset control testing	2.0	360.00	720.00
03/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the Delphi 9/05 payment amount for the recognition and retention grant US Executives Section 16b payment file selections received from S. Kappler	1.5	200.00	300.00
03/28/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussion with D. Olmore, B. Kueppers and other national office personnel regarding reliance on representation of certain Delphi management	0.5	670.00	335.00

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03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Cleared review notes on audit workpapers	1.1	490.00	539.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the process of establishing vendor master records with V Ziemke	1.0	480.00	480.00
03/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Financial Reporting re-performance testing workpaper	2.1	450.00	945.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed AHG global analytic	0.8	390.00	312.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed buy/sell relationship listing as provided to Purchasing Manager with Purchasing Analyst	0.4	270.00	108.00
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Address questions on the benefit liability testing	1.7	390.00	663.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list with A. Miller	0.4	525.00	210.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed support provided for pre petition liability for CWI, Inc. with General Accounting Manager for Automotive Holdings Group	0.6	270.00	162.00
03/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed outcome of audit committee meeting with J. Aughton	1.2	650.00	780.00
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Rollforward testing	1.7	280.00	476.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed open items list update from the Deloitte team in China	0.6	290.00	174.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior deficiencies	1.6	480.00	768.00
03/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented procedures on consolidating journal entry to record accumulated translation adjustment entries	2.7	270.00	729.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with J. Green and C. Snyder to discuss Employee Cost control issues	0.3	650.00	162.50
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and communicated open items list requirements to D. Leung	0.3	290.00	87.00
03/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated new disposal set-up file for completeness	3.5	390.00	1,365.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for manager review and distribution to partner re: all divisions	1.5	290.00	435.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated S. Potter re: vendor master file process	0.1	480.00	48.00
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit procedures on debt	3.9	390.00	1,521.00
03/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Delphi Product & Service Solutions Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.9	290.00	1,131.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed property tax pre-petition split calculation	0.8	490.00	392.00
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated deficiency trackers for Rollforward testing	1.7	280.00	476.00
03/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended audit committee meeting	4.0	650.00	2,600.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis vendor masterfile maintenance	0.7	480.00	336.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and audited support provided for information technology expenditures at headquarters	1.4	270.00	378.00
03/28/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed journal entries	3.0	270.00	810.00

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03/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented support received to tie annual physical inventory selection to general ledger for Delphi Steering division	3.6	240.00	864.00
03/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and completed expenditure walkthrough	3.0	280.00	840.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
03/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: additional selections for construction work in progress testing at headquarters	2.3	240.00	552.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and requested support for headquarters operations fluctuation analysis	1.7	270.00	459.00
03/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of headquarters accounts payable accounts for workpapers	2.3	240.00	552.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools selections with financial analyst for Energy & Chassis	1.1	200.00	220.00
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of audit and issues with M. Crowley (re: audit committee meeting).	1.5	650.00	975.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation schedules prepared by client to determine testing procedures to be performed	0.7	270.00	189.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes in Fitzgerald Impairment for Automotive Holdings Group	1.8	270.00	486.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed notes cleared on pre and post petition balances for Packard	0.3	390.00	117.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: China	0.5	290.00	145.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liability workpapers	2.9	490.00	1,421.00
03/28/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in call with S.Potter re: clarification	0.5	27.00	13.50
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized talking points for march 28, 2006 audit committee meeting.	2.1	650.00	1,365.00
03/28/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	0.6	670.00	402.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and updated open items list for distribution to the client: all divisions	3.3	290.00	957.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	1.0	650.00	650.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed work performed on Delphi capital leases	2.1	390.00	819.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Automotive Holdings Group	0.5	290.00	145.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions for client re: wire room subsequent disbursement testing	0.4	490.00	196.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed process of adding new vendor with C. Snyder	1.0	480.00	480.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Plano SMC workpapers - Information Systems Operations	1.0	650.00	650.00
03/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the breakdown of the Delphi restricted stock units expense account on Hyperion	2.6	200.00	520.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated headquarter expenditure manual workpapers	1.7	480.00	816.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with client re: tax audit open items	0.4	490.00	196.00
03/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared schedules and analysis for discussion points for the audit committee meeting	2.5	650.00	1,625.00
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated deficiency trackers for Inventory, Financial Reporting, and Rollforward testing	0.8	280.00	224.00

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03/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed finance employee situation with S. Coulter, B. Kueppers and S. Simpson	1.2	650.00	780.00
03/28/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussion with S. Coulter, B. Kueppers and other national office personnel regarding reliance on representation of certain Delphi management	0.5	450.00	225.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the application control supporting evidence provided by D Steis (Delphi)	2.1	480.00	1,008.00
03/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared letter to B. Brust dated March 28, 2006	1.1	650.00	715.00
03/28/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed review of February time data for senior associates	4.0	375.00	1,500.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received from financial analyst for special tools selections for Energy & Chassis	1.2	200.00	240.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi.	0.3	270.00	81.00
03/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated schedule of errors	3.6	390.00	1,404.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response regarding sale of Grundig and closed open item regarding same	0.4	525.00	210.00
03/28/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Preparation for and attendance at 3-28-06 audit committee meeting	4.0	620.00	2,480.00
03/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented selections for construction work in progress testing at headquarters	1.8	240.00	432.00
03/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures and testing results for recurring consolidating journal vouchers	3.9	270.00	1,053.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client in regards to information technology expenditures at headquarters	0.8	270.00	216.00
03/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of corporate financial systems internal controls audit	1.8	525.00	945.00
03/28/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Populated CAT template for Steering division-Expenditure cycle	3.9	27.00	105.30
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager and Fixed Asset Supervisor re: open items and proposed entries for Energy & Chassis	2.9	270.00	783.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response regarding sale of Diavia and closed open item regarding same	1.2	525.00	630.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented other post employment detail testing selections for Delphi Corporation	3.8	270.00	1,026.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted responses to J. Erickson and N. Lavigne related to income tax issues and adjustments at various French units	1.7	390.00	663.00
03/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed disconnection of Deloitte network with Delphi Technology Manager C. Schmeider	0.7	100.00	70.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for detailed testing of indirect expenditures at headquarters	1.3	270.00	351.00
03/28/06	KUEPPERS, ROBERT J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current status of the 2005 audit and discuss issues with B.Plumb	2.0	690.00	1,380.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Retrieved Delphi documentation form the B building	0.3	280.00	84.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compared clients schedule for summary of proposed adjustments to our schedule for differences	2.1	200.00	420.00
03/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in walkthrough of independent expenditure testing procedures	1.9	280.00	532.00

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03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed workpaper status report	0.5	650.00	325.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented detail selections for the life employment benefit selections for Delphi headquarters	1.8	270.00	486.00
03/28/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Populated CAT Template for Saginaw Steering Division	3.9	27.00	105.30
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and client re: energy and chassis property requested items	0.9	440.00	396.00
03/28/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Allen Brazier (Delphi Accounting Research)	0.4	340.00	136.00
03/28/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed materials for 3-28-06 audit committee meeting and preparation with B. Plumb	4.0	620.00	2,480.00
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes on investments workpapers and inventory	1.6	440.00	704.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax audit open items	0.3	490.00	147.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated deficiency tracker re: business process deficiencies	1.6	480.00	768.00
03/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed edits to Capital Lease workpaper based on Manager subsequent review	3.9	270.00	1,053.00
03/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed space requirements for engagement team with Delphi Facilities Manager L. Kerszulis	0.7	100.00	70.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed Singapore dividend issue with J. Urbaniak	0.3	390.00	117.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from the client	2.7	280.00	756.00
03/28/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Populated CAT template for Steering Fixed Assets	3.9	27.00	105.30
03/28/06	PATNAIK, SUDHAKAR	ASSOCIATE	INTERNAL CONTROL TESTING	Held call with S.Potter for clarification	0.5	27.00	13.50
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with G. Wilson re: Energy and Chassis unpriced shipments	1.0	480.00	480.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US income tax open items with J. Urbaniak and J. Erickson	0.9	390.00	351.00
03/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed vendor spreadsheets provided by Michelle Schultz for consigned inventory	0.7	270.00	189.00
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed deficiencies to determine if any could be closed	0.8	280.00	224.00
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared review notes on energy and chassis prepaid assets, accounts receivable and cash workpapers	3.2	440.00	1,408.00
03/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with counsel re: current pleadings and revised time table for interim	0.2	500.00	100.00
03/28/06	KRISHNA SHASTRULA, SANTOSH KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	4.5	27.00	121.50
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Plano SMC Workpapers - System Software - Information Security	1.0	650.00	650.00
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of audit committee agenda with D. Bayles.	0.5	650.00	325.00
03/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented interest expense payment dates for 2001 bond issue	1.2	200.00	240.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for disposal reserve for Energy & Chassis	0.8	270.00	216.00
03/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed 2nd Supplemental Order for First Interim and drafted advisory to D.Moyer re: same	0.3	500.00	150.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset additions selections to determine classification of addition or capitalized maintenance for Energy & Chassis	1.4	200.00	280.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed investment MAPS for Packard	0.4	390.00	156.00

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03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax rates by country response on Poland	0.5	525.00	262.50
03/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated independent expenditure testing as a result of review notes	2.8	280.00	784.00
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpaper index for headquarter items to determine which workpapers were ready for manager review	1.1	440.00	484.00
03/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized journal vouchers for Statement of Auditing Standard 99 testing	2.3	200.00	460.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and addressed manager review comments on operations testing at Delphi Product and Service Solutions	3.1	270.00	837.00
03/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked with Erin Hoch, Deloitte & Touche, on Headquarters testing	1.1	270.00	297.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses received from R. Patel related to adjustments and issues at Singapore units	1.8	390.00	702.00
03/28/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Populate CAT template for Steering Revenue	3.9	27.00	105.30
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Financial Reporting cycle	3.1	280.00	868.00
03/28/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled datasets for February time data for senior associates	4.0	375.00	1,500.00
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed environmental accrual for Packard	0.4	390.00	156.00
03/28/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Call with S.Potter for clarification	0.5	27.00	13.50
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled client prepared summary of proposed adjustments to Deloitte summaries	3.2	270.00	864.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for proposed adjustment for assets that are not depreciating as of 12/31/05 for Energy & Chassis	0.9	270.00	243.00
03/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Searched Hyperion, DGL, and SAP for a way to verify the cross charge of the IT expenses from AHG to the plants	3.4	270.00	918.00
03/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed project financials (life-to-dates) and provided to D. Moyer for review	0.9	100.00	90.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application for December and January	0.3	490.00	147.00
03/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued testing documentation for headquarters fixed asset control testing	3.0	360.00	1,080.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering review notes for other income expense final leadsheet to determine if additional procedures are necessary	0.4	270.00	108.00
03/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accrued liabilities for Energy & Chassis	0.7	270.00	189.00
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of audit committee agenda with J. Sheehan and B. Plumb.	0.5	650.00	325.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed open items list for benefit liabilities with B. Murray	0.4	270.00	108.00
03/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Delphi 9/05 payment amount for the recognition and retention grant International Executives Section non-section 16b payment file	1.8	200.00	360.00
03/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpapers for statements on auditing standards #99 at headquarters division	2.9	240.00	696.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed headquarter employee cost control objective and testing templates	1.0	480.00	480.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open non-US income tax issues with J. Urbaniak	0.4	390.00	156.00
03/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a gross margin analysis for Delphi Product and Service Solutions	1.1	270.00	297.00
03/28/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with V. Ziemke re: vendor master file controls at Affiliated Computer Services (ACS)	0.1	390.00	39.00

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03/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on documentation request from client (M. Wilkes)	0.5	290.00	145.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed response related to Deloitte France with A. Miller	0.4	525.00	210.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed summary of passed adjustment schedule for test plan	1.4	490.00	686.00
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated headquarters and tax open items listing for distribution to client for their staff meeting	1.2	440.00	528.00
03/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Fixed Asset walkthrough workpapers	2.0	450.00	900.00
03/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: Hyperion fixed asset rollforward for property testing at headquarters	1.9	240.00	456.00
03/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters treasury control testing	4.0	360.00	1,440.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting manual workpapers	1.4	480.00	672.00
03/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended and participated in Delphi audit committee meeting.	2.9	650.00	1,885.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Drafted correspondence to Deloitte Poland on special economic zone qualifications	0.5	525.00	262.50
03/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Inventory cycle	1.4	280.00	392.00
03/28/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the breakdown of the Delphi benefit current liability account for the recognition and retention grant account on Hyperion	1.3	200.00	260.00
03/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised fixed asset additions workpaper for Energy & Chassis	1.8	200.00	360.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate expenditures reperformance of controls	2.5	280.00	700.00
03/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared first pass review notes for expenditure independent testing	3.5	280.00	980.00
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes and open items in cash audit procedures	2.2	390.00	858.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response regarding recording of deferred tax assets in Romania	0.4	525.00	210.00
03/28/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, D&T general counsel to discuss information related to balances at spin off from GM	0.5	670.00	335.00
03/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for audit committee meeting	3.5	650.00	2,275.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Rescheduled status meeting with A. Kulikowski and J. Volek	0.4	480.00	192.00
03/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	0.9	290.00	261.00
03/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed depreciation expense analysis for headquarters property	3.9	240.00	936.00
03/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of the 2004 and 2005 audit files on 3/28/06	0.8	100.00	80.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Plano SMC workpapers for Physical Security, Database Change Control, Implementation of new applications and databases	2.0	650.00	1,300.00
03/28/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in call with S. Potter for clarification	0.5	27.00	13.50
03/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed client documentation on the Daesung JV agreement additional equity for Packard	1.4	390.00	546.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from N. Lavigne and J. Erickson related to non-US income tax issues at various French units	2.7	390.00	1,053.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.3	480.00	624.00
03/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated open items list	1.0	525.00	525.00

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03/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed audit committee presentations	1.5	650.00	975.00
03/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed T&I deficiency responses for internal control audit	1.1	525.00	577.50
03/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented testing procedures on consolidating journal entry to record minority interest entities	1.7	270.00	459.00
03/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed primary review of remaining workpapers requiring manager sign off	3.1	440.00	1,364.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Plano SMC Workpapers - System Software Change Controls	1.0	650.00	650.00
03/28/06	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed analysis on vendors in the accounts payable system master file	1.3	270.00	351.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Systems Solutions workpapers	0.7	490.00	343.00
03/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled client prepared summary of proposed adjustments to Deloitte referral and international team summaries	1.2	270.00	324.00
03/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Developed understanding of adjustments identified by management	1.6	390.00	624.00
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Scheduled open item meeting with J. Erickson	0.2	525.00	105.00
03/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: Sarbanes Oxley	0.7	290.00	203.00
03/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	1.6	390.00	624.00
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering audit workpapers	0.6	490.00	294.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed work papers for reliance testing	1.3	280.00	364.00
03/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax adjustments at French units with J. Urbaniak	0.4	390.00	156.00
03/28/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in conference call with A. Galis and B. Muser of KPMG to discuss Machinery and Equipment valuation.	0.7	525.00	367.50
03/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Erickson regarding open items list	0.9	525.00	472.50
03/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit workpapers for wire room disbursements.	0.2	490.00	98.00
03/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: memo on rollforward procedures	0.9	480.00	432.00
03/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Downloaded documentation from SAP for financial audit	0.3	280.00	84.00
03/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed detailed Employee Cost workpapers	0.8	650.00	487.50
03/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created list of follow up items on the AHG SAS99 testing	0.4	270.00	108.00
03/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing of expenditures business cycle	3.1	280.00	868.00
03/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined the future expected warranty amount for Ford flip bit accrual	0.5	280.00	140.00
03/28/06	PATNAIK, SUDHAKAR	ASSOCIATE	INTERNAL CONTROL TESTING	Populated CAT template Thermal & Interior Cycle	2.0	27.00	54.00
03/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	0.9	450.00	405.00
03/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S. Leach (Delphi) re: employee cost control testing	0.8	480.00	384.00
03/28/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in call with S. Venkataraman and A. Limaye re: Delphi Saginaw Steering division control audit tool upload templates	1.2	390.00	468.00
03/28/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmations	2.6	340.00	884.00
03/28/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in call with S. Potter for clarification	0.5	27.00	13.50

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03/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.1	525.00	577.50
03/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and suggested changes to the updated open items list for the audit	1.6	390.00	624.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared summary of preliminary conclusion of warranty issue.	1.9	650.00	1,235.00
03/29/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi payment testing for incentive compensation plans	2.8	200.00	560.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss open items in cash and questions on debt	1.1	390.00	429.00
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented E&C expenditures business process controls	2.1	280.00	588.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed General Motors asset management confirmation sent re: benefit liabilities in preparation for phone call	0.3	270.00	81.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Safeguarding of Assets testing and walkthrough	2.3	280.00	644.00
03/29/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	1.1	390.00	429.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented testing for Treasury, Fixed Assets, and Employee Cost cycles	2.1	280.00	588.00
03/29/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed the completeness of consolidated workpapers re: Automotive Holdings Group	2.6	290.00	754.00
03/29/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed finance employee issue with S. Vanarsdell	0.8	650.00	520.00
03/29/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	0.8	390.00	312.00
03/29/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support provided from client for additional construction work in progress headquarters property selections	3.6	240.00	864.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussion with D. Rhoades progress on energy and chassis internal control testing	0.8	525.00	420.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed progress of Energy and Chassis controls audit with L. Tropea	0.8	280.00	224.00
03/29/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed Final Reports from international teams, updated log sheet and provided to S. Szalony for review	1.3	100.00	130.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accrued liabilities for Automotive Holdings Group	2.6	270.00	702.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response related to sale-leaseback transaction in Mexico	0.8	525.00	420.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed selection information for fixed assets for substantive testing	0.7	490.00	343.00
03/29/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed manager review notes related to Automotive Holdings Group audit procedures	2.6	240.00	624.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
03/29/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application for narratives	0.5	490.00	245.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed confirmation with General Motors asset management lead by B. Murray	0.7	270.00	189.00
03/29/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed sample testing on partial rebills re: revised special tools ledger	3.4	390.00	1,326.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response and prepared documentation related to deferred tax assets in Romania	0.5	525.00	262.50
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Evaluated accounting for Custom Energy legal resolution for Automotive Holdings Group	0.6	270.00	162.00
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed employee cost with Delphi management	0.5	280.00	140.00

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03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in weekly business cycle control status meeting with A Kulikowski and J Volek	0.5	480.00	240.00
03/29/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of and post meeting telephonic discussion with B. Plumb regarding 3-28-06 audit committee meeting	1.0	620.00	620.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accrued liability workpapers	0.2	490.00	98.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi France memo prepared by Deloitte France	1.1	525.00	577.50
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accounts receivable for Energy & Chassis	0.6	270.00	162.00
03/29/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Correction after call	2.2	27.00	59.40
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Distributed summary of proposed adjustments to the divisional teams for there review	0.3	270.00	81.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussion with E. Strzempek progress on energy and chassis internal control testing	0.8	525.00	420.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed documentation regarding proposed adjustment related to a subsequent event at Delphi Product and Service Solutions	1.2	270.00	324.00
03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Employee Cost re-performance testing workpaper	1.0	450.00	450.00
03/29/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses related to income tax adjustments at selected German units	0.8	390.00	312.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented control deficiencies related to Delphi Product and Service Procedures	1.8	270.00	486.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: accounts receivable allowance calculation and set-offs	1.7	490.00	833.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion of status and issues with L. Marion.	2.3	650.00	1,495.00
03/29/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	1.0	750.00	750.00
03/29/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed warranty testing	1.1	390.00	429.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented energy and chassis inquiries and documentation of management analysis re: customer incentives	1.9	440.00	836.00
03/29/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Update CAT template Steering Revenue after S.Potter's responses	3.0	27.00	81.00
03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial performance budget business plan control testing	1.4	480.00	672.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi top hat pension plan questions with B. Murray and T. Broomhead	0.4	270.00	108.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support provided for pre petition liabilities for Automotive Holdings Group	1.3	270.00	351.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the audit procedures performed on the company debt	3.9	390.00	1,521.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	3.4	490.00	1,666.00
03/29/06	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed analysis on expenditures related to specifically identified vendors for Sarbanes-Oxley related testing	3.6	270.00	972.00
03/29/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing procedures for expenditure cycle testing	3.5	280.00	980.00
03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed and prepare Packard Open items request listing	0.9	450.00	405.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing for engagement planning	0.4	490.00	196.00

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03/29/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated restatement item selected for headquarters property testing	1.4	240.00	336.00
03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax information	2.1	525.00	1,102.50
03/29/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed Fixed Assets Review Notes	1.2	290.00	348.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items for Delphi Steering with B. Krauseneck	0.2	270.00	54.00
03/29/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for fourth quarter income statement for Energy & Chassis	2.4	200.00	480.00
03/29/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT Template after S.Potter's responses	3.0	27.00	81.00
03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France net operating losses with J. Urbaniak	0.8	525.00	420.00
03/29/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and drafted outstanding items listing on special tools for Packard	0.8	390.00	312.00
03/29/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed manager review notes related to Energy and Chassis audit procedures	0.5	240.00	120.00
03/29/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi US pension demographic testing responses from B. Murray	1.4	200.00	280.00
03/29/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update walkthrough documentation for headquarters fixed asset control testing	3.5	360.00	1,260.00
03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Delphi Product and Service Solutions Expenditure independent testing workpaper	1.0	450.00	450.00
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP automatic adjustment process with G Halleck for expenditures	1.2	280.00	336.00
03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared and sent out corporate accounting control and design deficiencies to various Delphi individuals	1.0	480.00	480.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting re: vendor masterfile pertinence with N. Laws	0.5	480.00	240.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic responses from client to determine additional information needed	0.5	270.00	135.00
03/29/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson related to non-US income tax issues and adjustments	0.8	390.00	312.00
03/29/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters fixed asset rollforward as prepared by client and returned with comments	1.9	240.00	456.00
03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with Z. Matice re: Michigan Single Business Tax accrual, 2004 federal tax provision-to-return, 11/30/05 deferred tax analysis and 12/31/05 deferred tax analysis	0.6	525.00	315.00
03/29/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in audit status meeting with J. Aughton and L. Marion	1.0	650.00	650.00
03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Employee Cost re-performance testing workpaper	0.8	450.00	360.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items on call with J. Erickson	0.4	525.00	210.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed selection information for fixed assets for control testing	0.4	490.00	196.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented rollforward testing and rollforward deficiency tracker	0.9	280.00	252.00
03/29/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with M. Kloss regarding the indirect purchasing	0.3	280.00	84.00
03/29/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts payable open items with J. Hooper	2.3	270.00	621.00
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed E&C Expenditures business process controls	1.5	280.00	420.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Financial Reporting and Inventory cycles	1.4	280.00	392.00
03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate technical accounting guidance control testing	1.5	480.00	720.00

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03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Poland tax e-mails	0.4	525.00	210.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed demographic testing questions with B. Murray	0.3	270.00	81.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets business cycle for Delphi Product and Service Solutions	1.5	480.00	720.00
03/29/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed Fixed Assets Workpaper documentation	3.3	290.00	957.00
03/29/06	KRISHNA SHASTRULA, SANTOSH KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.0	27.00	81.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing (re: employee cost, Packard).	0.7	650.00	455.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Watson Wyatt data reconciliation for the pension demographic testing and set up conference call with client to discuss process	0.6	270.00	162.00
03/29/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of the 2004 and 2005 audit files on 3/29/06	0.7	100.00	70.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed status of warranty testing with B. Plumb and M. Crowley	2.1	650.00	1,365.00
03/29/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed 2000 warranty issue with N. Difazio	2.4	650.00	1,560.00
03/29/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed the completeness of consolidated workpapers re: Energy and Chassis	2.9	290.00	841.00
03/29/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed supplier documentation confirming quantity of consigned inventory	3.9	270.00	1,053.00
03/29/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted supporting documents and prepared statement for service on parties-in-interest (2nd monthly)	0.5	500.00	250.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed the 2004 and 2005 goodwill adjustment	3.2	440.00	1,408.00
03/29/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for Managers, Senior Managers and Partners	2.9	375.00	1,087.50
03/29/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated the status of document requests for the revenue cycle at Delphi Products and Service Solutions Division with F. Wan	1.0	290.00	290.00
03/29/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed finance employee issue with B. Kueppers, B. Steiner, S. Simpson, J. Aughton and M. Crowley	1.2	650.00	780.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed participating office reporting packages and determined which reports were still outstanding	1.1	440.00	484.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed and prepared expectation of interest expense as of December 31, 2005	1.9	440.00	836.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with client re: tax audit open items	0.7	490.00	343.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended business process status meeting with A. Kulikowski and J. Volek	0.9	480.00	432.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed APB 23 and Tax Rates by Country tie-out with J. Erickson	0.6	525.00	315.00
03/29/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed sample testing on rebills (full or excess of reimbursement over costs) re: revised special tools ledger	2.5	390.00	975.00
03/29/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed summary of audit committee meeting with B. Plumb	0.5	650.00	325.00
03/29/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed and evaluated goodwill impairment study with J. Aughton and S. Szalony	3.2	650.00	2,080.00

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03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with Z. Matice re: Michigan Single Business Tax accrual information	0.5	525.00	262.50
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented reperformance of E&C expenditures controls	1.7	280.00	476.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed-up on Financial Reporting and Inventory requests	1.2	280.00	336.00
03/29/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Chuck Asbury, Purchasing Supervisor, regarding remediation planning for headquarters expenditure cycle deficiencies	2.0	280.00	560.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item listing for Automotive Holdings Group	0.4	270.00	108.00
03/29/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized derivatives confirmations for Headquarters	2.3	200.00	460.00
03/29/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented Thermal and Interior joint venture, CHC, translation adjustments	3.5	200.00	700.00
03/29/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional staff and senior associates time datasets	3.5	375.00	1,312.50
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed special economic zone qualifications with Deloitte Poland	0.5	525.00	262.50
03/29/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation allocation to divisions	2.6	200.00	520.00
03/29/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Provided data follow-up with SCMS	0.5	525.00	262.50
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended weekly meeting with A. Kulikowski and J. Volek to summarize business process testing	1.0	525.00	525.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed business process testing with L. Tropea	1.0	480.00	480.00
03/29/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated summary of proposed adjustments schedule based on comparison of clients schedule	1.7	200.00	340.00
03/29/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	2.5	670.00	1,675.00
03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Participated in internal control team Sarbanes testing status meeting	1.0	450.00	450.00
03/29/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmations, foreign exchange, commodity	1.3	340.00	442.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion/update of status with B. Keuppers, S. Coulter, B. Plumb, B. Steiner, M. Crowley, & S. Simpson	0.9	650.00	585.00
03/29/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meetings with B. Plumb, J. Aughton and B. Steiner regarding warranty accounting	2.5	650.00	1,625.00
03/29/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated manual workpapers for headquarters treasury control testing	4.0	360.00	1,440.00
03/29/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Packard Expenditure Walkthrough documentation	3.2	290.00	928.00
03/29/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Corrected the Fixed Assets Cycle, after the call	2.2	27.00	59.40
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Performed reperformance of E&C expenditures business process controls	2.7	280.00	756.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed proposed adjustments proposed for Energy & Chassis	2.1	270.00	567.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for construction work in progress proposed adjustment and tied balances out to SAP	1.4	270.00	378.00
03/29/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed allocation of net assets and liabilities for the goodwill analysis	3.5	650.00	2,275.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items and Steering audit progress with J. Perkins	0.2	270.00	54.00
03/29/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared derivatives confirmations for manager review for Headquarters	2.1	200.00	420.00

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03/29/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Delphi Product and Service Solutions Expenditure re-performance testing workpaper	1.5	450.00	675.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation for the international pension plan demographic procedures	2.3	270.00	621.00
03/29/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for operation workpapers at Delphi Steering division	1.6	240.00	384.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed news articles and periodicals to determine impact on audit procedures and required inquiries of management	0.7	440.00	308.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accrued liabilities for Energy & Chassis	0.5	270.00	135.00
03/29/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented rollforward testing	0.6	280.00	168.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussions with V. Ziemke on Business process open items	1.0	525.00	525.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liability workpapers	0.3	490.00	147.00
03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial performance overall monitoring control testing	2.0	480.00	960.00
03/29/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Jose Roberto Francisco (FD South America)	1.0	750.00	750.00
03/29/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed 2000 warranty issue with B. Steiner, J. Aughton and M. Crowley	1.6	650.00	1,040.00
03/29/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed second segment of time files compiled by A. Shrestha for compliance	1.6	500.00	800.00
03/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France Sox e-mail	0.3	525.00	157.50
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures performed for the benefit liabilities	3.6	270.00	972.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented subsequent cash receipts testing for subsidy receivable at Delphi Product and Service Solutions	0.7	270.00	189.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.7	480.00	336.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Delphi France memo with R. Favor	0.8	525.00	420.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of warranty with N. Difazio, B. Plumb, B. Steiner, M. Crowley, & S. Simpson.	1.0	650.00	650.00
03/29/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Uploaded CAT upload template for Steering division- Expenditure cycle	3.0	27.00	81.00
03/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of headquarter audit areas.	0.8	650.00	520.00
03/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the French expatriate tax memorandum for audit committee approval	0.4	440.00	176.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of intercompany profit in inventory audit procedures including discussion with client	0.4	490.00	196.00
03/29/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Incorporated corrections after call	2.2	27.00	59.40
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: pre-petition split for property taxes	0.9	490.00	441.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed audit procedures surrounding testing of promotional accruals at Delphi Product and Service Solutions	1.4	270.00	378.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation provided for battery sale transfers to AHG from headquarters	0.6	270.00	162.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared list of questions on debt to provide to client for response	1.3	390.00	507.00
03/29/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial external reporting control testing	1.8	480.00	864.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Obtained status updates of business process testing	1.3	480.00	624.00

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03/29/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed the completeness of consolidated workpapers re: Energy and Chassis	0.7	290.00	203.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new debt agreements for inclusion in the permanent file	0.6	390.00	234.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of headquarters expenditure walkthrough	3.8	525.00	1,995.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared selections for testing of pre and post split for property taxes	0.4	490.00	196.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and met with client and J. Gilkes to discuss risk of fraud in Latin America	1.6	390.00	624.00
03/29/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed senior review notes for headquarters accounts receivable testing workpapers	1.4	240.00	336.00
03/29/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Addressed control testing question for France income taxes	0.5	490.00	245.00
03/29/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on return of material authorization pricing issues for the Thermal and Interior division	3.9	270.00	1,053.00
03/29/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Corrected the Revenue Cycle, after the call	2.2	27.00	59.40
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.6	270.00	162.00
03/29/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed process of energy and controls audit with L. Tropea	1.0	280.00	280.00
03/29/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year workpapers for documentation of Michigan Single Business Tax testing	0.7	270.00	189.00
03/29/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi part B contributions for selected individuals for October, November and December 2004 with J. Petrie	1.1	200.00	220.00
03/29/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT template for Steering Fixed Asset after S. Potter's Responses	3.0	27.00	81.00
03/29/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussion with J. Green progress on energy and chassis internal control testing	0.8	525.00	420.00
03/29/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US income taxes with J. Urbaniak and J. Erickson	0.2	390.00	78.00
03/29/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and cleared review notes for expenditure business process benchmark document	3.1	280.00	868.00
03/29/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in E&C expenditures meeting with G Halleck.	0.8	280.00	224.00
03/29/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed statements on auditing standards #99 testing with Delphi headquarters staff	2.1	240.00	504.00
03/29/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current year workpapers for completeness for Michigan Single Business Tax testing	3.4	270.00	918.00
03/29/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out Income Tax schedule lines for Headquarters to Hyperion	3.3	290.00	957.00
03/29/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client in regards to indirect expenses transferred from SAP to DGL at headquarters	1.4	270.00	378.00
03/29/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Continued reviewing fixed assets business cycle for Delphi Product and Service Solutions	2.6	480.00	1,248.00
03/29/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed sample testing on unreimbursed re: revised special tools ledger	3.2	390.00	1,248.00
03/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Steering and determined additional items for preparation for meeting with assistant finance director	0.4	270.00	108.00
03/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accounts receivable for Automotive Holdings Group	0.7	270.00	189.00
03/29/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed audit procedures and responses from client on demographic testing for pensions	1.7	390.00	663.00
03/29/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response related to German unit 579 and prepared correspondence regarding same	0.3	525.00	157.50
03/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker	3.4	270.00	918.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of energy & chassis testing and open items.	0.8	650.00	520.00

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03/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on accounts utilized as default holding accounts out of accounts payable system	1.6	270.00	432.00
03/30/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finished reliance testing for DPSS Employee Cost	2.7	290.00	783.00
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss open items in cash and debt and discuss information received on debt	1.3	390.00	507.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed warranty follow up questions with R. Marcola	0.3	270.00	81.00
03/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed SAS 99 testing for 1st Q 2005 for AHG	2.3	390.00	897.00
03/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed results of meeting with D. Sherbin with S. Vanarsdell	0.6	650.00	390.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Assistant Finance Director re: buy/sell profit elimination and Ambrake receivable for Energy & Chassis	0.4	270.00	108.00
03/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared report including all 2005 sales returns for Energy and Chassis division	2.6	240.00	624.00
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and updated explanations on fluctuations on the headquarters fourth quarter trial balance	2.1	390.00	819.00
03/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Michigan Single Business Tax accrual e-mails	0.3	525.00	157.50
03/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from R. Patel related to Singapore income tax issues	0.4	390.00	156.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Delphi Product and Service Solutions Treasury benchmark workpaper	1.1	450.00	495.00
03/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior joint venture, KDS, 2005 tax package	2.9	200.00	580.00
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation to include new support received from client related to cash	1.6	390.00	624.00
03/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed SAS 99 testing for 3rd Q 2005 for AHG	2.4	390.00	936.00
03/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed results of meeting with N. Difazio on prior year warranty issues with S. Coulter, D. Olemor, S. Simpson and B. Steiner	1.2	650.00	780.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared closed notes on energy and chassis	1.1	440.00	484.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tracker for Rollforward activities and Inventory design and control deficiencies	2.3	280.00	644.00
03/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed testing selections for headquarters accounts payable accounts with Delphi staff	1.7	240.00	408.00
03/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with A. Shresta re: workproduct and next steps	0.8	500.00	400.00
03/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior joint venture, KDS, adjustment needed to true up the equity balance	2.8	200.00	560.00
03/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised documentation and cleared review notes pertaining to commodities workpaper for 2005 audit of Headquarters	2.4	200.00	480.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to client re: all non United States divisions except China and France	1.7	290.00	493.00
03/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and participated in meeting with N. Laws related to vendor master file controls	1.0	280.00	280.00
03/30/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation for headquarters treasury control testing	2.3	360.00	828.00
03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussions with V. Ziemke on Business process expenditure testing progress	1.1	525.00	577.50
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed proposed adjustments for Automotive Holdings Group against those provided from headquarters	1.6	270.00	432.00

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03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of steering testing and open items.	0.5	650.00	325.00
03/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed finance employee issue with D. Sherbin, C. Davidow and D. Wilson	1.2	650.00	780.00
03/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Poland tax e-mail	0.3	525.00	157.50
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared listing of materials numbers for Energy and Chassis	0.5	290.00	145.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for items with Greg Anderson	0.7	270.00	189.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated status of all controls	0.2	280.00	56.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided by Fixed Assets for depreciation differences for Energy & Chassis	0.7	270.00	189.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business cycle testing process re: Energy and Chassis expenditure cycle	3.8	480.00	1,824.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Safeguarding Assets benchmark workpaper	0.2	450.00	90.00
03/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues and open items with Z. Mattice, J. Urbaniak, N. Lavigne, and R. Patel	0.3	390.00	117.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of entity control testing and testing template.	3.2	650.00	2,080.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created inventory confirmation letter to consignor	0.6	270.00	162.00
03/30/06	KRISHNA SHASTRULA, SANTOSH KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	1.5	27.00	40.50
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and distributed corporate audit reports received from the client	1.1	390.00	429.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Safeguarding Assets walkthrough workpaper	0.6	450.00	270.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented audit procedures applied to transactions related to the sale of the battery business	2.4	270.00	648.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented support received for the personnel plant transfer transactions on the headquarters ledger	0.8	270.00	216.00
03/30/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed Review Notes with Manager	0.7	290.00	203.00
03/30/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated the status of document requests for the revenue cycle at Delphi Products and Service Solutions Division with F. Wan	1.0	290.00	290.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S Warnack re: headquarter fixed asset walkthrough control testing	0.8	480.00	384.00
03/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: capitalizable costs for construction work in progress selections for headquarters	3.7	240.00	888.00
03/30/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated in a meeting with J. Peterson re: February monthly statement	0.8	375.00	300.00
03/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented derivatives support received from trading room financial analysts for Headquarters	2.3	200.00	460.00
03/30/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated fixed assets listing	2.5	280.00	700.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compiled questions and additional supporting schedules for the hose warranty item at Steering	0.5	270.00	135.00
03/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Energy and Chassis joint venture investment testing work papers due to management comments	2.4	240.00	576.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit open items listing for distribution to client	0.3	490.00	147.00

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03/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed foreign currency schedules in email obtained from A. Brazier	1.2	650.00	780.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion/update of status with D. Sherbin and Wilmer Hale	0.7	650.00	455.00
03/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained from client related to capitalizable costs for construction work in progress selections for headquarters	2.3	240.00	552.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interiors Inventory reperformance testing workpaper	1.0	450.00	450.00
03/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed edits to document used for fee application (summary of each category)	1.2	100.00	120.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Safeguarding Assets independent testing workpaper	1.1	450.00	495.00
03/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated testing documentation related to vendor master file controls	1.4	280.00	392.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion/update of status with B. Keuppers, S. Coulter, B. Plumb, B. Steiner, M. Crowley, & S. Simpson	0.9	650.00	585.00
03/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	0.9	390.00	351.00
03/30/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented updated passed adjustments determined by Delphi.	1.5	280.00	420.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared SAP materials reports for Energy and Chassis	3.8	290.00	1,102.00
03/30/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters treasury control testing	1.7	360.00	612.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interiors Inventory independent testing workpaper	1.0	450.00	450.00
03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued Review of headquarter financial systems internal control walkthrough	3.7	525.00	1,942.50
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed pension payment process with State Street Representatives led by S. Medina	0.3	270.00	81.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.9	270.00	243.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter acquiring fixed assets classification as expense or capital control walkthrough testing	1.8	480.00	864.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed operating segment, property, and accumulated translations adjustment testing with J. Aughton	0.9	440.00	396.00
03/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters environmental reserve testing	3.1	240.00	744.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Expenditure deficiency tracker workpaper	0.4	450.00	180.00
03/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters subsequent disbursement testing	2.8	240.00	672.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented issue log testing within Inventory cycle	2.1	280.00	588.00
03/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed third segment of time files compiled by A. Shrestha for compliance	0.4	500.00	200.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of Packard testing and open items.	0.9	650.00	585.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi.	0.3	270.00	81.00
03/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated walkthrough for expenditure business cycle related to indirect purchase of goods and services	2.1	280.00	588.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Safeguarding Assets deficiency tracker workpaper	0.4	450.00	180.00

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03/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of the 2004 and 2005 audit files on 3/30/06	0.8	100.00	80.00
03/30/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated control deficiency documentation for headquarters treasury and fixed asset control testing	1.9	360.00	684.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed other post employment summary sheet tie out to valuations	2.3	270.00	621.00
03/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US income tax issues with J. Urbaniak	0.2	390.00	78.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation leadsheets for Delphi Corporation as of year end	3.8	270.00	1,026.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of aftermarket testing and open items.	0.5	650.00	325.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Delphi Product and Safety Solutions	0.4	480.00	192.00
03/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated listing of outstanding confirmations for all areas	1.1	200.00	220.00
03/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated special tools testing for rebills	3.4	390.00	1,326.00
03/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed goodwill impairment analysis in prior year workpapers	3.5	650.00	2,275.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.2	480.00	576.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international memos for sales contract testing for our referral division	0.9	270.00	243.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed employee cost control testing with C Snyder	0.7	280.00	196.00
03/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed SAS 99 testing for 2nd Q 2005 for AHG	2.8	390.00	1,092.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed summary of adjustment entries and discussed with client the concerns of the entry	1.1	440.00	484.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis Treasury reperformance testing workpapers	0.5	450.00	225.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Encrypted Delphi sensitive material and documented	1.3	280.00	364.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	1.3	270.00	351.00
03/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French memo related to deferred income taxes against French tax packages for discrepancies	0.7	390.00	273.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holding group operations workpapers for costs of sales	1.4	440.00	616.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented substantiated operation fluctuation analysis explanations from the headquarters ledger	1.1	270.00	297.00
03/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created follow up questions for US pension demographic testing responses from B. Murray	1.7	200.00	340.00
03/30/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi Mexico response	0.3	525.00	157.50
03/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed additional Delphi benefit demographic testing difference issues	3.2	200.00	640.00
03/30/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated the Treasury and Safeguarding of assets cycle	2.0	27.00	54.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Petty re: corporate employee cost testing	0.9	480.00	432.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit request for non standard journal entries recorded to accumulated translation adjustment	0.3	490.00	147.00
03/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed FAS 142 issue for Energy and Chassis regarding 2004 and discussed with J. Aughton and M. Crowley	3.3	650.00	2,145.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to client re: all United States divisions	2.5	290.00	725.00

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03/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed SAS 99 testing for 2nd Q 2005 for AHG	3.2	390.00	1,248.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed goodwill calculation in prior period to determine allocation of market adjustment and reviewed step 1 and 2 analysis from KPMG	0.9	440.00	396.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Performed backup of Delphi related material	1.2	280.00	336.00
03/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on accounts payable search for unrecorded liabilities	2.2	270.00	594.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: wire room disbursements post-petition	2.9	490.00	1,421.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented foreign exchange exposure within Treasury cycle	0.9	280.00	252.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed missing items for MSBT testing with Zach Matice, Senior Income Tax Analyst	0.4	270.00	108.00
03/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized confirmation listings in audit index	2.6	200.00	520.00
03/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing and submitted to Deloitte Detroit	1.0	240.00	240.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interiors Fixed Asset reperformance testing workpaper	1.0	450.00	450.00
03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of headquarters expenditure Internal control testing	3.9	525.00	2,047.50
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of automotive holdings group testing and open items.	0.4	650.00	260.00
03/30/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Chuck Asbury regarding SAP issue investigation resulting from Headquarters Expenditure Testing.	4.0	280.00	1,120.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of electronic & safety testing and open items.	1.1	650.00	715.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed vendor masterfile testing with V Ziemke	0.5	480.00	240.00
03/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation and cleared review notes on investment in equity method joint ventures for the Thermal and Interior division	2.1	270.00	567.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: China	0.5	290.00	145.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed employee cost control documentation	2.3	280.00	644.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed E&C Expenditures business process controls with management	3.6	280.00	1,008.00
03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with C. snyder re: status of completing the controls audit	0.5	525.00	262.50
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated explanation for natural gas hedges as it relates to headquarters operations analysis	1.7	270.00	459.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering	0.5	270.00	135.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters SOPA listing prepared by the client for completion	1.2	270.00	324.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Responded to R. Wolf questions re: pension asset confirmation	0.3	270.00	81.00
03/30/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C Snyder re: headquarter fixed asset walkthrough control testing	0.8	360.00	288.00
03/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with A. Jackson, M. McWhorter, and R. Hoffman regarding status and tooling	2.1	390.00	819.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed worker compensation demographic testing for Delphi corporation	1.3	270.00	351.00
03/30/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared correspondence regarding Poland to R. Patel, N. Lavigne, and J. Erickson	0.4	525.00	210.00
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated the open items list for distribution to the client	1.4	390.00	546.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created 2005 AS/2 workpaper for testing MSBT, created tickmarks	3.9	270.00	1,053.00

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03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the guidance on issuance of a statutory report prior to the issuance of a consolidate audit report	0.5	440.00	220.00
03/30/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed February time data for Managers, Senior managers and Partners for quality control	1.5	375.00	562.50
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed employee cost control testing with J Green	0.7	480.00	336.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed with J. Brooks (client) protocol for receiving remaining items on the list of open requests	0.6	440.00	264.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with L Tropea re: status of completing the controls audit	0.5	480.00	240.00
03/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	1.3	390.00	507.00
03/30/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated the non-us pension memo	1.0	490.00	490.00
03/30/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, S. Simpson to discuss follow-up on reliance on individuals	1.0	450.00	450.00
03/30/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Initiated testing for entity level testing for internal control testing	2.5	360.00	900.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided by client in regards to Delphi Product and Service Solutions compressor buy back	0.7	270.00	189.00
03/30/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed updated tooling spreadsheet with R. Hoffman, Delphi.	1.5	280.00	420.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed open items listing for all open and in progress items for Delphi	0.8	270.00	216.00
03/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi financial accounting standard 88 Mexican entity responses with B. Murray	0.4	200.00	80.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: wire room disbursements gain on settlement testing	1.8	490.00	882.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to e-mail from division regarding requested items to clarify the request	0.4	440.00	176.00
03/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for Delphi inventory workpapers based on additional testing procedures performed	3.4	240.00	816.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for manager review and distribution to partner re: France	0.3	290.00	87.00
03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated testing of entity level controls for internal controls	1.8	525.00	945.00
03/30/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated clearing of DPSS Fixed Assets Review Notes	3.8	290.00	1,102.00
03/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed results of meeting with D. Sherbin with S. Coulter, D. Olemor, S. Simpson and B. Steiner	0.8	650.00	520.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets cycle re: Delphi Product and Safety Solutions	1.3	480.00	624.00
03/30/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated review datasheets for February for staff, seniors, and admin	4.0	375.00	1,500.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis of entries recorded to open accounts as of December 31	1.7	440.00	748.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued documentation on all rollforward documents	1.3	280.00	364.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter recording of fixed assets control walkthrough testing	1.2	480.00	576.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed vendor master file with C. Snyder	0.5	480.00	240.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed payroll apportionment to MSBT calculation	1.8	270.00	486.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to Delphi emails re: corporate accounting control and design deficiencies	0.8	480.00	384.00

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03/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.2	525.00	105.00
03/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented trackers for inventory and rollforward	1.2	280.00	336.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed follow up questions with S. Kappler re: other post employment detail benefit payments	0.4	270.00	108.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: wire room disbursements pre-petition	2.8	490.00	1,372.00
03/30/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched impact and drafted communication to participating offices on the delay of 10-K Filing	1.8	440.00	792.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: debits to payables for wire room disbursements	1.7	490.00	833.00
03/30/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated IT administrative expense workpapers for Delphi response to open items	0.6	270.00	162.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	1.0	450.00	450.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter fixed assets reconciliation control walkthrough testing	2.3	480.00	1,104.00
03/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis on consigned inventory balances for the Thermal and Interior division	1.7	270.00	459.00
03/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed derivatives confirmations outstanding issues with trading room financial analysts for Headquarters	1.7	200.00	340.00
03/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed status of thermal & interior testing and open items.	0.7	650.00	455.00
03/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed goodwill impairment study with L. Marion	1.0	650.00	650.00
03/30/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed journal entries	2.5	270.00	675.00
03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared listing of materials numbers for Energy and Chassis	0.4	290.00	116.00
03/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed memo related to French deferred tax assets with J. Urbaniak	0.3	390.00	117.00
03/30/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed confirmation with Kathryn McCoy	1.5	340.00	510.00
03/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented employee cost control testing	1.7	280.00	476.00
03/30/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed and documented new passed adjustment items with M. McWorther, Delphi	2.5	280.00	700.00
03/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group cost of sales testing work papers due to management comments	2.6	240.00	624.00
03/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in conference call with S. Simpson, S. Coulter, B. Steiner, B. Plumb and J. Aughton regarding Delphi matters	0.9	650.00	585.00
03/30/06	COLUTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, S. Simpson to discuss follow-up on reliance on individuals	1.0	670.00	670.00
03/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client in regards to battery business sales transactions and personnel transfer packages transactions on the headquarters ledger	2.1	270.00	567.00
03/30/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed audit procedures re: wire room disbursements control testing	3.3	490.00	1,617.00
03/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter fixed assets depreciation & amortization control walkthrough testing	1.2	480.00	576.00

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03/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and updated open items list for distribution to the client: all divisions	1.3	290.00	377.00
03/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared e-mail to K. McCoy-Cahill re: vendor master file maintenance testing for Delphi Packard	0.2	390.00	78.00
03/30/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of and telephonic discussion with B. Plumb and J. Aughton regarding actions based on 3-28-06 audit committee meeting	0.4	620.00	248.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed proposed adjustments for Energy & Chassis against those provided from headquarters	2.3	270.00	621.00
03/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in walkthrough of expenditure testing for reperformance of Delphi management testing	2.3	280.00	644.00
03/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Tower Automotive reserve calculation for Energy & Chassis	0.9	270.00	243.00
03/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed goodwill impairment study with B. Plumb	0.7	650.00	455.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Delphi Product and Service Solutions Expenditure independent testing workpaper	1.8	450.00	810.00
03/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed consigned inventory for Delphi Steering to determine confirmation to be sent	0.1	270.00	27.00
03/30/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended update discussion re: Packard and Thermal and Interior	0.7	450.00	315.00
03/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes pertaining to outstanding trade listing workpaper for 2005 audit of Headquarters	2.1	200.00	420.00
03/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed derivatives confirmations with S. Shah for Headquarters	1.5	200.00	300.00
03/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated workpaper documentation to include new support received from client related to debt	3.1	390.00	1,209.00
03/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis employee costs and expenditure cycles	1.3	480.00	624.00
03/30/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated on call with J. Erickson regarding open items list	1.7	525.00	892.50
03/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with Z. Matice re: opens items update and APB 23 issues	0.6	525.00	315.00
03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Michigan Single Business Tax workpapers	3.4	270.00	918.00
03/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.6	525.00	840.00
03/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	0.9	480.00	432.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
03/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed special tools reasonableness of amortization and acc. amortization testing	3.8	390.00	1,482.00
03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized Michigan Single Business Tax workpapers	2.7	270.00	729.00
03/31/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with Audit team regarding SFAS 142 analysis.	0.3	300.00	90.00
03/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to gain an understanding for the environmental accrual which is recorded on the HQ ledger	2.7	240.00	648.00
03/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for senior manager and partner review re: all divisions	3.0	290.00	870.00
03/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing results for accounts payable search for unrecorded liabilities procedures	2.8	270.00	756.00

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03/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reporting (re: Germany, Mexico & China).	0.7	650.00	455.00
03/31/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Initiated testing for entity level testing for internal control testing	3.0	360.00	1,080.00
03/31/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Treasury walkthrough workpaper	1.0	450.00	450.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.8	270.00	216.00
03/31/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed audit review notes on inventory with E. Hoch and S. Szalony	0.8	650.00	520.00
03/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with D. Sherbin the timing of receiving the information re: investigation in Mexico	0.3	650.00	195.00
03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for fourth quarter income statement for Energy & Chassis	1.9	200.00	380.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
03/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended Internal control business process audit update meeting	1.1	525.00	577.50
03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made commodities selections from survey's provided by financial analyst for Headquarters	1.7	200.00	340.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed audit procedures for 2005 additions for fixed assets with K. McCoy for Energy & Chassis	0.3	270.00	81.00
03/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented employee cost testing and walkthroughs	1.2	280.00	336.00
03/31/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Treasury flowchart workpaper	0.5	450.00	225.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed responses from participating offices regarding statutory financial statements	0.6	440.00	264.00
03/31/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed KPMG Schedules related to the SFAS 142 analysis.	1.5	300.00	450.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter acquiring fixed asset control testing	2.0	480.00	960.00
03/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced work papers in regards to employee cost key controls	1.2	280.00	336.00
03/31/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Saginaw Deficiency Trackers	3.4	290.00	986.00
03/31/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussion with S. Coulter and other national office regarding reliance on representation of certain Delphi management	1.0	450.00	450.00
03/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created employee cost work papers for documentation of testing	2.7	280.00	756.00
03/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated expenditure walkthrough related to indirect purchasing	1.9	280.00	532.00
03/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of headquarters financial systems internal controls audit testing	1.1	525.00	577.50
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed account 1880, sundry receivables, and Tower Automotive receivables with Finance Manager - Commercial Accounts Analysis for Energy & Chassis	1.1	270.00	297.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Snyder (Deloitte & Touche) re: financial audit control deficiencies	0.6	240.00	144.00
03/31/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed clearing of DPSS Fixed Assets Review Notes	3.2	290.00	928.00
03/31/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed non-US plans FAS 87 results	1.0	710.00	710.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of operations testing workpapers and year-end leadsheet	1.6	440.00	704.00
03/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed issues surrounding the audit committee meeting with S. Vanarsdell	1.1	650.00	715.00
03/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation and closed review notes	1.7	200.00	340.00
03/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Region 10 control audit tool assistance inquiries with V. Ziemke and L. Tropea	0.2	390.00	78.00

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03/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi supporting documentation received from L. Murphy at the National Benefits Center for sickness and accident demographic testing	1.1	200.00	220.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed-up on open items and updated status	0.8	280.00	224.00
03/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with Chip High re: special tools reasonableness testing	0.8	390.00	312.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter treasury control testing	1.5	480.00	720.00
03/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended internal control team Sarbanes testing status meeting with M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig, E. Strzempek, J. Green and L. tropea	1.5	480.00	720.00
03/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Agreed Delphi United States pension actuary valuations to the final valuation	1.8	200.00	360.00
03/31/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated team members regarding the SFAS 142 analysis.	0.4	300.00	120.00
03/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for the indirect expenditures incurred on the headquarters ledger	2.4	270.00	648.00
03/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to client re: all divisions	1.6	290.00	464.00
03/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in discussions with V. Ziemke on Business process open items	0.9	525.00	472.50
03/31/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Treasury reperformance testing workpaper	1.2	450.00	540.00
03/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for reclassification of professional fees accrual to reorganization accrual and requested support for a sample of the remaining professional fee accrual balance at headquarters	3.1	270.00	837.00
03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Transitioned E&C SAS 99 Testing	0.4	270.00	108.00
03/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed retention and recognition accounts for Delphi Corporation as of year end	3.8	270.00	1,026.00
03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support for fixed assets additions and construction work in progress for Energy & Chassis	1.6	200.00	320.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized Financial Reporting cycle controls for independent testing	0.7	280.00	196.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Blocked Billings Report control for Inventory cycle	1.2	280.00	336.00
03/31/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	0.5	450.00	225.00
03/31/06	RIEGLING, RYAN J	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Assembled Delphi "Destroy Upon Completion" file	0.5	290.00	145.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on the battery sale	3.9	270.00	1,053.00
03/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and requested support of testing of compressor returns at Delphi Product and Service Solutions	2.7	270.00	729.00
03/31/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in discussion of control testing with D. Bayles.	1.1	650.00	715.00
03/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of the 2004 and 2005 audit files on 3/31/06	0.8	100.00	80.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented change control for material master file for Inventory cycle	1.3	280.00	364.00
03/31/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters' expenditure control testing cycle	0.5	280.00	140.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented headquarters property capitalization of the accounts payable module for SAP	3.6	240.00	864.00

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03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Michigan Single Business Tax with Erin Hoch, Deloitte & Touche	0.4	270.00	108.00
03/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in status meeting with entire control testing team	1.0	280.00	280.00
03/31/06	RIEGLING, RYAN J	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up Delphi electronic files	0.9	290.00	261.00
03/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provide for subsequent cash receipts on the subsidy receivable at Delphi Product and Service Solutions	0.4	270.00	108.00
03/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for Steering division construction work in process accounts based on additional testing procedures performed	2.2	240.00	528.00
03/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation rollforward and testing procedures as of year end	3.6	270.00	972.00
03/31/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
03/31/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Buyer David Theys regarding missing documentation	1.5	280.00	420.00
03/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC letter and E&C goodwill with J. Sheehan	0.5	650.00	325.00
03/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented information received related to the Steering division for year end audit procedures	0.6	270.00	162.00
03/31/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with A.Shrestha to review reconciling items and next steps	0.4	500.00	200.00
03/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed open items list with J. Aughton	1.6	650.00	1,040.00
03/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed restatement file and consolidated journal voucher to evaluate balance of company car lease	3.9	390.00	1,521.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Livorno restructuring memorandum for consideration as a Type 1 or 2 subsequent event	1.8	440.00	792.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the corporate employee cost testing with J Green	0.5	480.00	240.00
03/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion/update of status with J. Sheehan (re: warranty).	0.6	650.00	390.00
03/31/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi sickness and accident demographic testing questions with L. Murphy	0.6	200.00	120.00
03/31/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of and telephonic discussion with B. Plumb regarding action steps based on 3-28-06 audit committee meeting	1.1	620.00	682.00
03/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue cycle re: Energy and Safety	3.9	480.00	1,872.00
03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Drafted consignment inventory confirmation letters	0.7	270.00	189.00
03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted plant contacts for fixed assets additions and construction work in progress selections with outstanding issues for Energy & Chassis	1.1	200.00	220.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with E. Hoch to discuss open items for Energy & Chassis	0.4	270.00	108.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the press release to determine the impact on December 31, 2005 financial statements	0.6	440.00	264.00
03/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the corporate employee cost testing with C Snyder	0.5	280.00	140.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started year end performance review for Delphi Corporation	0.6	270.00	162.00
03/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented control observations in treasury	0.4	390.00	156.00
03/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss progress on open items and make requests on questions from audit	1.6	390.00	624.00

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03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received from financial analysts for derivatives confirmations for Headquarters	1.4	200.00	280.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Safeguarding of Assets testing and followed-up on access listing with client	1.1	280.00	308.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented headquarters adjusting entry related to construction work in progress	1.9	240.00	456.00
03/31/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Selections for contract review	2.3	340.00	782.00
03/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and mailed confirmations for debt and supplier agreement	0.9	390.00	351.00
03/31/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussion with D. Olmore and other national office regarding reliance on representation of certain Delphi management	1.0	670.00	670.00
03/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed audit procedures for 2005 audit of additions and special tools for Energy & Chassis	0.3	200.00	60.00
03/31/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued testing for entity level testing for internal control testing	3.5	360.00	1,260.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented month end checklist for Financial Reporting cycle	1.1	280.00	308.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter fixed assets impairment and disposal control walkthrough testing	1.2	480.00	576.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HP Toronto General Computer Control Testing workpapers - Information Security for Oracle databases and Application change controls	2.0	650.00	1,300.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and gathered goodwill analysis for December 31, 2004 calculation	0.6	440.00	264.00
03/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Agreed Delphi international pension actuary valuations to the final valuation	2.1	200.00	420.00
03/31/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Developed template for consignment inventory confirmation letter	0.4	270.00	108.00
03/31/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Observed headquarters fixed asset control testing review notes	1.5	360.00	540.00
03/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion/update of status with D. Sherbin and J. Sheehan	1.0	650.00	650.00
03/31/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled time datasets, performed reconciliation, reviewed S.Shrestha datasets	0.4	500.00	200.00
03/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed draft valuation schedules for the T&I division from KPMG re: SFAS 142 valuation analysis	2.1	375.00	787.50
03/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audited timeline with J. Urbaniak	0.4	525.00	210.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter maintenance of the fixed asset master file control testing	1.6	480.00	768.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HP Toronto General Computer Control Testing workpapers - System Software Information Security	1.5	650.00	975.00
03/31/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated the February Delphi time detail spreadsheet	2.0	375.00	750.00
03/31/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted questions for KPMG regarding the SFAS 142 analysis.	2.1	300.00	630.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended status update meeting with internal controls testing team	0.9	280.00	252.00
03/31/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Populated design deficiencies of Safeguarding of assets for Saginaw Steering Division	2.0	27.00	54.00
03/31/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with A.Shrestha re: review of current datasets (Feb monthly)	0.4	500.00	200.00
03/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control testing for employee cost business cycle	3.8	280.00	1,064.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with E Hoch (Deloitte & Touche) re: financial audit control deficiencies	0.6	480.00	288.00

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03/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on accumulated translation adjustment for foreign currency functional trial balances	3.7	270.00	999.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated consolidated open items list and drafted communication to client and engagement team members	1.8	440.00	792.00
03/31/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Populated design deficiency of Steering Fixed Assets	3.0	27.00	81.00
03/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed our final decision on finance employee role in financial reporting with D. Sherbin, J. Sheehan and J. Aughton	0.8	650.00	520.00
03/31/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Populated design deficiencies of Steering Division Safeguarding of Assets cycle.	3.0	27.00	81.00
03/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.7	480.00	816.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis inventory memo	1.1	240.00	264.00
03/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted backup's of Delphi engagement personnel	3.2	280.00	896.00
03/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated employee cost deficiency tracker	0.9	280.00	252.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with S. Lovelady re: the Michigan single business tax accrual booked by Delphi headquarters	0.4	240.00	96.00
03/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter fixed asset depreciation and amortization control testing	1.4	480.00	672.00
03/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed news articles including the press release to determine impact on audit	1.3	390.00	507.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.6	270.00	162.00
03/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed Delphi sickness and accident benefit liabilities review notes	2.4	200.00	480.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HP Toronto General Computer Control Testing workpapers - System Software Change Controls	1.5	650.00	975.00
03/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Master Supplier Agreement for the battery sale to JCI.	0.7	270.00	189.00
03/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss status of open items for audit	0.4	240.00	96.00
03/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 12/31/05 deferred tax analysis	1.2	525.00	630.00
03/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with E. Hoch and B. Plumb to discuss open notes on inventory and operations	0.4	440.00	176.00
03/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion of status and issues with L. Marion and J. Sheehan.	3.2	650.00	2,080.00
03/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for restructuring workpapers	3.1	240.00	744.00
03/31/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HP Toronto General Computer Control Testing workpapers - Information Systems Operations and Physical Security	2.0	650.00	1,300.00
03/31/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared audit review notes on operations	1.2	650.00	780.00
03/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed draft of 1st section of entity level control testing	1.7	525.00	892.50
03/31/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Deloitte Controls Assurance status meeting	1.0	290.00	290.00
03/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 11/30/05 deferred tax analyses	2.3	525.00	1,207.50
03/31/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Treasury deficiency tracker workpaper	1.5	450.00	675.00

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03/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed draft valuation schedules for the steering division from KPMG re: SFAS 142 valuation analysis	2.2	375.00	825.00
03/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed draft valuation schedules for the E&C division from KPMG re: SFAS 142 valuation analysis	2.2	375.00	825.00
03/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Facilitated transfer of testing for Employee Cost cycle	0.9	280.00	252.00
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed updated 12/31/05 deferred tax analysis information	1.1	525.00	577.50
04/01/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed various emails regarding Delphi matters	0.2	620.00	124.00
04/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	0.7	390.00	273.00
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised audit documentation re: 11/30/05 deferred analysis	1.7	525.00	892.50
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax rate reconciliation	2.1	525.00	1,102.50
04/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated amortization testing	3.7	390.00	1,443.00
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Poland tax e-mails	0.2	525.00	105.00
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared tax rate reconciliation open items list	1.1	525.00	577.50
04/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	1.8	390.00	702.00
04/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Mexico tax e-mails	0.3	525.00	157.50
04/02/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
04/02/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items and prepared work plan for coming week.	0.4	650.00	260.00
04/02/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing for April by audit area.	1.1	650.00	715.00
04/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated corporate and headquarter control testing status tracking spreadsheet	0.6	480.00	288.00
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Canada 319 - International Reporting Unit	1.0	390.00	390.00
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Korea 99A3, and 9D1 International Reporting	1.1	390.00	429.00
04/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Delphi vega team to schedule a meeting to follow up on the application controls testing open items	1.5	275.00	412.50
04/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client provided documentation and support for indirect expenditures and related purchasing documentation	2.7	270.00	729.00
04/03/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed KPMG analysis	1.0	750.00	750.00
04/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared analysis and confirmations for Thermal and Interior consigned inventory	1.7	270.00	459.00
04/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with K Fleming re: treasury bank account control findings	0.6	480.00	288.00
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Argentina 755 - International Reporting Unit	1.2	390.00	468.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US consolidated group tax liabilities and adjustments with J. Urbanik	0.8	390.00	312.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed status of outstanding US and non-US income tax items with R. Favor, J. Urbanik, A. Miller and client	0.5	490.00	245.00

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04/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2004 goodwill impairment issue prepared by KPMG and discussed with S. Szalony	3.1	650.00	2,015.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability and accounts receivable workpapers	0.8	490.00	392.00
04/03/06	VUKCEVIC, THEODORE N	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Electronics & Safety workpapers and related special partner review	1.0	650.00	650.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard fixes assets walkthrough	0.4	480.00	192.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accrued liability and accounts receivable workpapers	0.6	490.00	294.00
04/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior joint venture, KDS, 2005 and 2004 audited statements	1.9	200.00	380.00
04/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi open notes for benefit liability testing	2.8	200.00	560.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Manager, Venture Accounting to discuss updates to the battery sale accounting	1.1	270.00	297.00
04/03/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed six pension valuation files to identify logic for merging files and eliminating duplicates	3.3	450.00	1,485.00
04/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail of 2004 goodwill impairment calculation.	1.1	650.00	715.00
04/03/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created programs to pull Q4 SAP data and created reports	3.3	450.00	1,485.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in meeting with client re: Deloitte tax services internationally for preparation for audit committee meeting	0.4	490.00	196.00
04/03/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation for headquarters fixed asset controls testing	3.0	360.00	1,080.00
04/03/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion with B. Plumb and B. Brust, chair of audit committee regarding finance employee	0.3	620.00	186.00
04/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed reserve amounts recorded on the headquarters ledger for the environmental reserve	2.4	240.00	576.00
04/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed the adequacy of tickmarks re: journal entries for sas 99 testing for first, third and fourth quarter of 2005.	2.1	290.00	609.00
04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Re-performed and documented testing of Employee Cost control for hourly employees	2.3	280.00	644.00
04/03/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Initiated testing for entity level for internal control testing	1.9	360.00	684.00
04/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the sample selection parameters for sas 99 testing of 2005 second quarter standard journal entries	1.2	290.00	348.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed statutory unit reporting templates and documentation for European countries	1.7	440.00	748.00
04/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the segregation of duties deficiencies audit summary changed by L. Tropea to determine any further changes required	0.2	275.00	55.00
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Korea 941 and 956 International Reporting	1.3	390.00	507.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended update with J. Aughton re: business process status	0.4	480.00	192.00
04/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis on pricing errors on sales and return of materials transactions for Thermal and Interior	3.2	270.00	864.00
04/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reporting (re: S&G Units)	2.1	650.00	1,365.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to tax expense at selected France units and drafted emails to J. Erickson and N. Lavigne regarding noted issues	2.8	390.00	1,092.00

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04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed-up on Deloitte identified deficiencies with various client contacts	2.8	280.00	784.00
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Mexico - 728 International Reporting Unit	1.1	390.00	429.00
04/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for all Steering division areas	3.6	240.00	864.00
04/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated disposal testing for supporting documentation for disposal requests	3.2	390.00	1,248.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Drafted and reviewed minutes from meeting with the Latin American finance director	2.1	390.00	819.00
04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed open items for both Inventory and Expenditure cycles	1.3	280.00	364.00
04/03/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to D.Moyer emails	0.4	500.00	200.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared battery sale review notes for headquarters	3.8	270.00	1,026.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accrued liabilities for Energy & Chassis	0.7	270.00	189.00
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Revenue walkthrough workpaper	1.3	450.00	585.00
04/03/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	2.3	390.00	897.00
04/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Researched the recording of hedging gains to a cost of sale account on the headquarters ledger	2.1	270.00	567.00
04/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented client explanations of fluctuations in the income statement from prior year on the headquarter ledger	1.2	270.00	324.00
04/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the financial audit bank account control finding summary document	0.8	480.00	384.00
04/03/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Confirmed reconciliation and prepared December and January monthlies for service of same on parties in interest	1.8	500.00	900.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of safeguarding of assets internal control walkthrough for headquarters	0.7	525.00	367.50
04/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed purchase orders received from G. Halleck and discussed procedures	1.2	280.00	336.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in meeting with client re: Deloitte fees	0.6	490.00	294.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out trial balance divestitures due to battery sale to Hyperion	1.4	270.00	378.00
04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented final workpaper for plant testing of Safeguarding of Assets	0.6	280.00	168.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed revised fee information for Deloitte international firms for preparation for audit committee meeting	1.1	490.00	539.00
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended update discussion re: Packard testing	1.2	450.00	540.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Clarified points from the meeting on demographics with the client	1.3	390.00	507.00
04/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of internal control testing by area, cycle and division	0.4	650.00	260.00
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Fixed Asset re-performance testing workpaper	1.5	450.00	675.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated international distribution list based on trial balances submitted in the system and updated reports received listing	3.4	440.00	1,496.00
04/03/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Provided data follow-up with SCMS	0.6	525.00	315.00
04/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented incentive compensation for board of directors liability and expense	1.1	200.00	220.00

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04/03/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in meeting with D Rambusky, C Hodges, S Cruz, and B Rabin about Pension Valuation data	1.0	450.00	450.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the 2004 fair value analysis prepared by KPMG as compared to fair value utilized for 2004 analysis prepared by company for changes in assumptions	1.6	440.00	704.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared, participated and debriefed on call with D. Ralbusky, T. Stylinski, Watson Wyatt and Delphi regarding demographics	1.4	390.00	546.00
04/03/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	1.0	670.00	670.00
04/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation workpapers	2.3	525.00	1,207.50
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Financial Reporting re-performance testing workpaper	0.8	450.00	360.00
04/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing and additional items needed to complete final audit procedures	0.4	270.00	108.00
04/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Analyzed consolidated audit workpapers re: Delphi Corporation	1.4	290.00	406.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed converting SAP account numbers to Hyperion and Ambrake receivable with Fixed Assets Supervisor	0.9	270.00	243.00
04/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Contacted A. Horan in reference to expenditures control testing	0.5	280.00	140.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items and procedures with J. Urbaniak	0.5	390.00	195.00
04/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in open items status call with J. Erickson, D. Moyer, J. Urbaniak and A. Miller	0.5	525.00	262.50
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Evaluated approach to demographic testing and results of procedures performed to date	2.1	390.00	819.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended update meeting with partner to summarize status of internal control testing	0.4	525.00	210.00
04/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Aughton re: update on the business cycle control testing	0.4	480.00	192.00
04/03/06	FALES, AARON M	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed property tax accruals re: rendered versus assessed value	0.1	390.00	39.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of headquarters expenditure internal controls audit testing	3.3	525.00	1,732.50
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Scheduled meeting with the client to discuss fraud impacting the Asia Pacific region	0.3	390.00	117.00
04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tested and documented Employee Cost controls for all objectives	2.1	280.00	588.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open US and non-US income tax issues with R. Favor, D. Moyer, J. Urbaniak, and J. Erickson	0.5	390.00	195.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi accounting for Sungwoo contract	0.3	490.00	147.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed December and January fee application	0.6	490.00	294.00
04/03/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated headquarters fixed asset review notes	2.5	360.00	900.00
04/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with J. Urbaniak and A. Miller re: transfer pricing, foreign tax rates by country and APB 23	0.5	525.00	262.50
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Korea 471 and 472 International Reporting	1.2	390.00	468.00
04/03/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter fixed asset review notes with C Snyder	0.6	360.00	216.00

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04/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of outstanding US and non-US income tax items with D. Moyer, R. Favor, A. Miller and J. Erickson	0.5	525.00	262.50
04/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Argentina 739 - International Reporting Unit	1.1	390.00	429.00
04/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for conference call with Watson Wyatt and Delphi	0.3	270.00	81.00
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Fixed Asset deficiency tracker testing workpaper	0.5	450.00	225.00
04/03/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Pacer for relevant pleadings	0.3	500.00	150.00
04/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Moyer re: outstanding issues and open items at Delphi Product and Service Solutions	1.1	270.00	297.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items and audit procedures related to US and non-US income tax issues with R. Favor and J. Urbaniak	0.5	390.00	195.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed updated Phase I adjustments schedule and compared to tax packages to analyze discrepancies	0.9	390.00	351.00
04/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Revenue re-performance testing workpaper	0.5	450.00	225.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	1.3	480.00	624.00
04/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared rollforward analysis of interest expense account balances	3.1	240.00	744.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed deficiency summaries for business process and general computer control testing	1.2	525.00	630.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Germany results of year end testing	0.7	480.00	336.00
04/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed open items list to all seniors and managers for review and update	1.4	290.00	406.00
04/03/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding 4-3-06 Participated in discussion with B. Brust, chair of audit committee	0.2	620.00	124.00
04/03/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to email from D. Moyer and drafted email to counsel re: foreign expenses	0.2	500.00	100.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: outstanding issues and open items at Delphi Product and Service Solutions	1.1	490.00	539.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue cycle for Saginaw division	0.6	480.00	288.00
04/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed decision on finance employee with B. Brust	0.6	650.00	390.00
04/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis of coverage of audit procedures over all Delphi trial balances	2.3	270.00	621.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Safety fixes assets business cycle fieldwork	0.4	480.00	192.00
04/03/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed responses from Delphi audit team and updated the data set	1.2	375.00	450.00
04/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented incentive compensation deferred compensation liability and expense	3.4	200.00	680.00
04/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed disposal file analysis with R. Hoffman and updated file for discussion	2.9	390.00	1,131.00
04/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and filled out the fourth quarter review work program for Delphi Product and Service Solution	2.4	270.00	648.00
04/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed expenditures process controls with G Halleck	3.7	280.00	1,036.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.4	480.00	672.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.4	270.00	108.00
04/03/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed initial consultation request documents re: common cause and special cause warranties and how they should be accounted for post spin	1.5	525.00	787.50

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04/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the sample selection parameters for sas 99 testing of 2005 second quarter non-standard journal entries	1.0	290.00	290.00
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed changes to Tax Rates by Country schedule and SOPA entry schedule	0.6	390.00	234.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided feedback on staff and senior work and documentation	1.1	440.00	484.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news article to evaluate impact on the audit	0.7	390.00	273.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed and clear closed notes on automotive holdings group workpapers	1.4	440.00	616.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accounts receivable for Energy & Chassis	0.9	270.00	243.00
04/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed participating office partner memorandums for general units	1.8	440.00	792.00
04/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed proposed entries for Energy & Chassis with Financial analyst	0.6	270.00	162.00
04/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation on consolidated journal voucher testing	3.7	270.00	999.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Met with C. Snyder re: treasury bank account control findings	0.6	390.00	234.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 4/3/06 for the Delphi Sarbanes Oxley procedures	0.8	525.00	420.00
04/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter fixed asset review notes with S Warnack	0.6	480.00	288.00
04/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Expenditures documentation received from E. Strzempek	2.1	280.00	588.00
04/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed final contracts for Thermal and Interior return material testing	1.4	200.00	280.00
04/03/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted e-mail updates for the audit engagement team - seniors and staff	1.3	375.00	487.50
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax procedures performed by international Deloitte units	0.7	490.00	343.00
04/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed data reconciliation for Delphi pension and other post employment plan lead by C. Hodges	1.4	270.00	378.00
04/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of safeguarding of assets internal control testing for headquarters	1.1	525.00	577.50
04/03/06	TAURO, DIMPI F	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compiled all Delphi related documents and emails in a folder and performed back up	2.1	275.00	577.50
04/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed group tax computation of Portugal group and researched Portuguese tax law to determine appropriateness of adjustments and computation	2.4	390.00	936.00
04/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed file sent on company car leases to determine further audit procedures to perform	1.3	390.00	507.00
04/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior deficiencies	3.8	480.00	1,824.00
04/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized Safeguarding of Assets testing documentation	1.4	280.00	392.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client audit procedures re: property tax accruals	0.7	490.00	343.00
04/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced employee cost control testing work papers in AS2	1.2	280.00	336.00
04/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed requests from international Deloitte teams regarding scope of services for preparation for audit committee meeting	0.8	490.00	392.00
04/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared information re: fixed asset capital entry recorded at year end for the Steering division	0.3	270.00	81.00

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04/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised asset retirement calculation support.	0.7	650.00	455.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed timing of response of open items with Fixed Asset Supervisor for Energy & Chassis	0.2	270.00	54.00
04/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Analyzed first part of 2005 first quarter consolidated audit workpapers re: Delphi Corporation	2.6	290.00	754.00
04/04/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Revenue re-performance testing workpaper	3.5	450.00	1,575.00
04/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivative leadsheets review notes	3.9	270.00	1,053.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China 405, 455, 482 & 487 International Reporting	0.2	390.00	78.00
04/04/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis and provided follow-up questions to Thermal and Interior on annual physical inventory adjustment	3.6	270.00	972.00
04/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury revolver compliance testing	3.5	280.00	980.00
04/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with B. Plumb and client re: goodwill impairment calculation	2.1	440.00	924.00
04/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attend meeting with client personnel re: allocation of corporate assets and liabilities	1.3	440.00	572.00
04/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information from Hyperion to aid in analysis of interest expense at headquarters division	2.9	240.00	696.00
04/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior period workpapers to understand the goodwill impairment analysis to determine the updated calculation	3.2	440.00	1,408.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts receivable testing for Packard	1.3	490.00	637.00
04/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of year to date interest expense at the headquarters division	3.1	240.00	744.00
04/04/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated Delphi benefit liabilities tickmark template	2.6	200.00	520.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US income tax items with D. Moyer, J. Urbaniak, and J. Erickson	0.4	390.00	156.00
04/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reporting and manager review.	0.4	650.00	260.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed status of outstanding US and non-US income tax items with J. Urbaniak, A. Miller and client	0.4	490.00	196.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed Europe fee requirements with A. Lucassen	0.2	525.00	105.00
04/04/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed contracts for derivatives	2.1	340.00	714.00
04/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched reserve amounts recorded by automotive suppliers for use in headquarters warranty reserve analysis	1.7	240.00	408.00
04/04/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of outstanding U.S. and non-U.S. items with D. Moyer, J. Urbaniak, A. Miller	0.4	525.00	210.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes within the headquarter expenditure control testing	1.4	480.00	672.00
04/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated testing review notes for headquarters fixed asset control testing	2.3	360.00	828.00
04/04/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items listing for Detroit and management	1.9	390.00	741.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary review memo re: extended disability liability valuations as of year end	0.5	270.00	135.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed accrued liability leadsheet for allocated divisional items	0.5	490.00	245.00

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04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed post spin off adjustments with M. Waller	1.3	650.00	845.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed receivable issues with K. Urek and D. Moyer	0.9	650.00	585.00
04/04/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on accumulated translation adjustment for yearly directional activity	2.3	270.00	621.00
04/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C Snyder regarding entity level control testing and fixed asset control testing review notes	1.2	360.00	432.00
04/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed completeness of documentation on the audit committee materials	2.3	390.00	897.00
04/04/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on accounts receivable open invoices at the Packard division	2.5	270.00	675.00
04/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Analyzed first part of 2005 second quarter consolidated audit workpapers re: Delphi Corporation	0.3	290.00	87.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Researched tone at the top issue to supply data to Delphi's D. Bayles to support conclusion	3.9	525.00	2,047.50
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes within the headquarter fixed asset control testing	0.8	480.00	384.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and edited 2343 significant deficiency form for segregation of duties	1.4	525.00	735.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
04/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from G. Halleck	3.6	280.00	1,008.00
04/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the control audit tool for documentation of control findings pertaining to international sites	1.5	280.00	420.00
04/04/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the application control testing follow up meeting with the Delphi vega team to discuss additional information required	1.5	275.00	412.50
04/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.5	650.00	325.00
04/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control Workpapers 4930 through 4930.61 (Corporate Accounting)	1.5	650.00	975.00
04/04/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created programs to pull Q4 DGL data	3.7	450.00	1,665.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated the expense classification of brokered natural gas on the headquarters ledger	1.1	270.00	297.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented deficiencies related to Safeguarding of Assets at plant level	1.3	280.00	364.00
04/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client various items related to derivatives and confirmations to close review notes	1.6	270.00	432.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed status of Steering division with J. Perkins	0.3	270.00	81.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Electronics and Safety Expenditure cycle	0.6	480.00	288.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created benchmark for Safeguarding of Assets	0.4	280.00	112.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on the battery sale for Headquarters	3.2	270.00	864.00
04/04/06	JONES, JEFFREY C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year warranty issue relating to 2000	2.0	670.00	1,340.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed open items for benefit liabilities with B. Murray	0.4	270.00	108.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities based on information received from the client today	0.7	270.00	189.00

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04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed treasury open items with J Green	0.6	480.00	288.00
04/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed 2004 goodwill impairment with Delphi preparers.	1.1	650.00	715.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in conversation with S. Potter and V. Ziemke on CAT documentation for Internal controls audit	0.4	525.00	210.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson related to income tax adjustments at various selected Mexican units	2.6	390.00	1,014.00
04/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Revised time dataset model including reconciliation tie-out and appropriate field types	0.9	500.00	450.00
04/04/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed analyses prepared by KPMG for upcoming Thursday meeting: re SFAS 142 and 144 analyses	2.3	375.00	862.50
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed-up on Financial Reporting deficiencies	1.1	280.00	308.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed payroll liability workpapers	0.4	490.00	196.00
04/04/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared updated special tools spending file to prior years	3.6	390.00	1,404.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Volek re: open corporate treasury control testing	0.9	480.00	432.00
04/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information received on demographic testing request	0.4	390.00	156.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Created deficiency tracker and documented design deficiencies for all Poland trial balances	2.3	280.00	644.00
04/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine potential impact on the audit	0.1	390.00	39.00
04/04/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed non-US pension results and supporting conclusions memo	2.0	710.00	1,420.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Indonesia 446 International Reporting	1.1	390.00	429.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed responses from client re: Deloitte actuary review questions	1.4	270.00	378.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker for 4-4-06	0.6	480.00	288.00
04/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed compilation of A.Shrestha datasets for managers and above	1.6	500.00	800.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared email to client regarding open audit questions regarding revenue recognition	0.7	490.00	343.00
04/04/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with J. Peterson re: update and next steps	0.2	375.00	75.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from N. Lavigne and J. Erickson related to French units 505 and 537 and drafted follow-up responses regarding same	1.7	390.00	663.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering open items re: roof adjustment to prepare for call with assistant finance director	1.1	270.00	297.00
04/04/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT template steering treasury after S.Potter's responses	0.6	27.00	16.20
04/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for fixed assets additions work paper for Energy & Chassis	1.7	200.00	340.00
04/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed construction work in progress work paper and updated with information received from plant contacts for Energy & Chassis	1.3	200.00	260.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Requested support and proposed adjustment for tooling invoices with Fixed Asset Manager for Energy & Chassis	0.4	270.00	108.00
04/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and J. Badie re: natural gas classification	1.6	270.00	432.00
04/04/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in Saginaw Steering control audit tool upload template update discussion with A. Limaye and S. Venkataraman	1.2	390.00	468.00
04/04/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Updated of CAT upload template for Safeguarding of Assets after S. Potter's responses	1.9	27.00	51.30

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S Warnack re: entity level control testing and fixed asset control testing review notes	1.2	480.00	576.00
04/04/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Deloitte Audit personnel regarding error in E&C SFAS 142 analysis.	1.0	335.00	335.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting cycle review notes for Thermal and Interior	2.4	480.00	1,152.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Summarized outstanding issues surrounding internet sales at Delphi Product and Service Solutions	0.7	270.00	189.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Researched accounting for marketing development fund accrual	1.9	490.00	931.00
04/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with A.Shrestha re: update and next steps	0.2	500.00	100.00
04/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivative review notes on confirmation testing	3.9	270.00	1,053.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.3	270.00	81.00
04/04/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange, commodity workpapers to clear notes	0.9	340.00	306.00
04/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters fixed asset control testing	3.6	360.00	1,296.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status on all control activities for all divisions	1.2	280.00	336.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and met with client re: accounting for revenue transactions and marketing development fund accrual	0.8	490.00	392.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items for Steering fixed assets with P. O'Fee	0.3	270.00	81.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails with questions to J. Erickson regarding status of certain non-US income tax items	1.3	390.00	507.00
04/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Control Testing workpapers 4000 through 4920.01	1.8	650.00	1,137.50
04/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated construction work in progress work paper with information received from plant contacts for Energy & Chassis	1.2	200.00	240.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Safeguarding of Assets business process	1.0	480.00	480.00
04/04/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Call with Audit Team regarding carrying value of E&C	1.9	300.00	570.00
04/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi incentive compensation retention and recognition grant formulas to calculate expense	2.2	200.00	440.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis Expenditure cycle	0.4	480.00	192.00
04/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Confirmed service of 2nd monthly statement on parties in interest	0.2	500.00	100.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed proposed adjustment and received support for inventory items with Finance Supervisor - Divisional Cost for Energy & Chassis	0.6	270.00	162.00
04/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures performed on the company car lease arrangement	3.7	390.00	1,443.00
04/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Analyzed second part of 2005 first quarter consolidated audit workpapers re: Delphi Corporation	3.5	290.00	1,015.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented final workpaper for Employee Cost re-performance testing	0.9	280.00	252.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed material for Goodwill impairment in preparation for meeting with J. Sheehan	2.1	650.00	1,365.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter fixed asset control testing review notes with S Warnack	0.5	480.00	240.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan, L. Marion and S. Szalony to discuss 2004 goodwill impairment at E&C	1.1	650.00	715.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for proposed adjustments for Energy & Chassis	1.8	270.00	486.00
04/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with B. Plumb, J. Aughton, and D. Higgins re: open account representation	1.5	440.00	660.00

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04/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L.Tropea to discuss the status of the controls testing work	0.3	650.00	162.50
04/04/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to Region 10 questions related to Delphi Saginaw Steering business cycle controls	2.3	390.00	897.00
04/04/06	VUKCEVIC, THEODORE N	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued to review Electronics & Safety workpapers and related special partner review	1.5	650.00	975.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the provided support for personnel transfer expenditures on the headquarters ledger	1.3	270.00	351.00
04/04/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Began working on programs to read in and standardize pension valuation files	3.2	450.00	1,440.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Researched accounting for revenue transaction with internet company	1.4	490.00	686.00
04/04/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Delphi Saginaw Steering update discussion with V. Ziemke and L. Tropea	0.4	390.00	156.00
04/04/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Began review of responses to audit team action items	2.0	490.00	980.00
04/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared warranty reserve analysis workpapers for headquarters division	3.3	240.00	792.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed valuation summary schedules for Delphi benefit liabilities	1.5	270.00	405.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed SAP application control documentation provided by D Steis	0.4	480.00	192.00
04/04/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed research and preparation of summary of findings for National Office partner review	1.0	525.00	525.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	0.9	490.00	441.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson regarding income tax adjustments at German Unit 579 and researched German and Portuguese tax law related to sale of and dividends from Portuguese affiliate	2.2	390.00	858.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Austria 553 International Reporting	1.1	390.00	429.00
04/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with M. Gunkelman to discuss treasury revolver compliance testing	0.8	280.00	224.00
04/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance to staff on testing of manual journal entries recorded to equity accounts	0.4	440.00	176.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Austria 5D8 International Reporting	0.9	390.00	351.00
04/04/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT template for Steering Fixed Assets after S.Potter's response	1.0	27.00	27.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Australia 436 International Reporting	1.4	390.00	546.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared request for additional data quality interrogation for equity and operations audit testing	1.1	490.00	539.00
04/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed new edition of the other postretirement summary disclosure received from B. Murray	2.9	200.00	580.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the support given regarding indirect headquarters expenditures	2.1	270.00	567.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property status and determined which items can be tested now for Energy & Chassis	1.3	270.00	351.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed 2004 impairment methodology with J. Aughton, S. Szalony and D. Higgins	1.2	650.00	780.00

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04/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter fixed asset control testing review notes with C Snyder	0.5	360.00	180.00
04/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter review documentation for 2005 audit.	1.9	200.00	380.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed treasury revolver compliance controls with M Gunkleman	0.7	480.00	336.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with M Gunkleman re: treasury revolver compliance control testing	0.8	480.00	384.00
04/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of 2004	2.1	650.00	1,365.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Steis re: SAP application control testing	1.7	480.00	816.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the fourth quarter review analysis for Delphi Product and Service Solutions	3.1	270.00	837.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed subsequent events issues with B. Steiner	0.4	650.00	260.00
04/04/06	VUKCEVIC, THEODORE N	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Electronics & Safety workpapers and related special partner review	3.5	650.00	2,275.00
04/04/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT Template after S. Potter's responses	3.0	27.00	81.00
04/04/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the application control testing screen shots received from the Delphi vega team and formulated additional follow up prior to the meeting	2.8	275.00	770.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.4	480.00	192.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounting documentation for Livorno, Italy business exit with B. Lewis	0.2	270.00	54.00
04/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
04/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and met with D. Ralbusky and client to discuss open items in benefit liabilities	1.6	390.00	624.00
04/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed treasury revolver compliance testing	1.4	280.00	392.00
04/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi incentive compensation plans amortization schedules	3.3	200.00	660.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.5	270.00	135.00
04/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed e-mails re: Poland taxes	0.2	525.00	105.00
04/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recalculated depreciation expense for fixed assets additions testing for Energy & Chassis	2.1	200.00	420.00
04/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Documented adjustments to the 2005 first quarter Audit System Two referencing re: Delphi Corporation per C. Alsager's request	1.2	290.00	348.00
04/04/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on accumulated translation adjustment trial balance recalculation for monthly activity	3.9	270.00	1,053.00
04/04/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the updated Fixed Asset and Special tooling worksheet from Delphi.	1.5	280.00	420.00
04/04/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in meeting with B. Plumb re: consultation request	0.5	525.00	262.50
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation rollforward for year end liability for Delphi Corporation	1.2	270.00	324.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed business process status for internal controls audit with V. Ziemke	3.8	525.00	1,995.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 4/4/06 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed information provided by client re: audit committee approval of services	0.7	490.00	343.00
04/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters fixed asset control testing	1.6	360.00	576.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Singapore - 407 and 490 International Reporting	2.6	390.00	1,014.00

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04/04/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended update discussion re: Packard testing	0.5	450.00	225.00
04/04/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed all Steering Templates	3.5	27.00	94.50
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Organized completeness check for quarterly files for Delphi	0.3	270.00	81.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met with Delphi personnel to discuss benefit liability open items led by J. Williams	1.1	270.00	297.00
04/04/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed special tools testing file for 05 spending and prior	3.8	390.00	1,482.00
04/04/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing and manager review status.	0.4	650.00	260.00
04/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared responses to our questions re: other post employment liabilities and valuations	2.2	270.00	594.00
04/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed interim special tools leadsheet	0.2	270.00	54.00
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed internal controls business process testing with L. Tropea	3.8	480.00	1,824.00
04/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the application control meeting with D Steis	1.1	480.00	528.00
04/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and A Bacarella re: natural gas trade classification on headquarters ledger	1.6	270.00	432.00
04/04/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Fixed Asset re-performance testing workpaper	2.5	450.00	1,125.00
04/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of entity level testing for internal control testing audit	0.9	525.00	472.50
04/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior business process deficiencies	1.8	480.00	864.00
04/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2004 EC impairment and reconciled to prior calculations	2.2	650.00	1,430.00
04/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Austria 555 International Reporting	0.9	390.00	351.00
04/04/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began working on program to pull Q1 through Q4 DGL data for plant code 141	1.6	450.00	720.00
04/04/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed international tax audit procedures with J. Whitson and J. Neuenschwander	0.5	750.00	375.00
04/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit open questions re: subsequent disbursement testing	1.3	490.00	637.00
04/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented controls over material master file changes and cost blocked billings report within Inventory cycle	2.3	280.00	644.00
04/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. urbaniak	1.6	390.00	624.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior deficiencies	0.4	480.00	192.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy HQ Computer Room General Computer Controls - System Software Change Controls	1.0	650.00	650.00
04/05/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended update discussion re: Packard testing	1.0	450.00	450.00
04/05/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit income tax status with J. Whitson	0.4	750.00	300.00
04/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Entity level control documentation with L Tropea and C Snyder	0.8	360.00	288.00
04/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for entity level control testing	3.3	360.00	1,188.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open US and non-US income tax items with R. Favor, D. Moyer, A. Miller, and J. Erickson	0.4	525.00	210.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client methodology for intercompany profit in inventory elimination for development of audit procedures	2.8	490.00	1,372.00
04/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding ocean and air freight shipping charges that are deducted from accruals at Delphi Product and Service Solutions	1.1	270.00	297.00
04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Provided overview of entity level testing instructions to help clarify testing	0.3	525.00	157.50
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior employee cost and rollforward testing	2.6	480.00	1,248.00

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04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open US and non-US income tax issues with D. Moyer, R. Favor, J. Urbaniak, and J. Erickson	0.4	390.00	156.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed time summary for February fee application	0.6	490.00	294.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared updates to open items list	0.3	525.00	157.50
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Created spreadsheet to aggregate operating effectiveness deficiencies	0.6	480.00	288.00
04/05/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated Delphi time dataset	3.5	375.00	1,312.50
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy HQ Computer Room General Computer Controls - System Software Information Security (Windows)	2.0	650.00	1,300.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed withholding tax response provided by M. Lewis and prepared follow-up questions regarding same	1.4	525.00	735.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarella and D. Moyer to discuss status of open item in derivatives and environmental	0.2	390.00	78.00
04/05/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in discussion with J Neuenschwander of scope of 482 review	1.0	730.00	730.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Discussed summary of proposed adjustments with B. Murray	0.7	270.00	189.00
04/05/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	0.5	27.00	13.50
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of issues and open items with J. Sheehan.	0.4	650.00	260.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw deficiency tracker	0.3	480.00	144.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Packard Information Technology Control workpapers - Information Security and Operations	1.5	650.00	975.00
04/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with D. Maher, J. Neuenschwander and J. Urbaniak re: tax audit status	0.8	525.00	420.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy HQ Computer Room General Computer Controls - Physical Security	1.0	650.00	650.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes for Revenue testing	0.8	280.00	224.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status for operations testing and made additional data quality interrogation request to assist in audit procedures	2.1	490.00	1,029.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email messages	0.5	650.00	325.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review note on Fitzgerald Impairment Analysis for Automotive Holdings Group	0.4	270.00	108.00
04/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed updated Delphi other postretirement benefits disclosure and support file including the final Life and Diesel other postretirement valuations	3.4	200.00	680.00
04/05/06	MORRISSEY, MICHAEL J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Aggregated and forwarded materials related to the assigning of assets and liabilities to reporting units in connection with FASB Statement 142	1.0	670.00	670.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Moyer and K. Fleming re: HQ status	0.2	270.00	54.00
04/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control activities with S. Draper and A. Horan	0.4	280.00	112.00
04/05/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us opeb audit memo for responses	3.0	490.00	1,470.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit open items with A. Miller	0.5	525.00	262.50
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed client prepared summary of passed adjustments	0.6	490.00	294.00

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04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in meeting with D. Bayles and J. Volek to discuss structure of Entity level control testing	1.0	525.00	525.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information received from the client related to cash and debt	3.9	390.00	1,521.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing as of 4-5-06	0.7	390.00	273.00
04/05/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in initial pre-meeting for Thursday's meeting at KPMG	0.9	300.00	270.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed open items with client contact for Inventory control activities	0.6	280.00	168.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed control deficiency findings with the client related to cash	0.6	390.00	234.00
04/05/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed the restricted stock unit third quarter workpaper	2.6	200.00	520.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and met with J. Aughton and client to discuss fraud risks in the Asia Pacific region	0.8	390.00	312.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	2.3	490.00	1,127.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared a portion of intercompany loan review notes	1.5	270.00	405.00
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to question related to status of international reporting (South America and Asia).	1.1	650.00	715.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and J. Aughton re: goodwill analysis	2.1	440.00	924.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax adjustments at Brazil Unit 742/744 with J. Urbaniak	0.5	390.00	195.00
04/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and made selections for testing of brand accrual related expenditures that are applied to the XM promotional accrual at Delphi Product and Service Solutions	1.6	270.00	432.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared audit open items listing for distribution to client	1.1	490.00	539.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy HQ Computer Room General Computer Controls - Implementing new operating systems and Information System Operations	2.5	650.00	1,625.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed derivatives review notes with S. Shah	2.1	270.00	567.00
04/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed changes in outstanding debt throughout 2005 with Delphi staff	1.4	240.00	336.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures with J. Urbaniak and D. Moyer	0.5	390.00	195.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed on sales returns	1.1	390.00	429.00
04/05/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing performed on accounts payable subsequent disbursement selections	3.4	270.00	918.00
04/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented explanations related to fluctuations in the income statement account balances compared to the prior audit year for headquarters	1.4	270.00	378.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Ralbusky re: HQ summary of passed adjustments listing	1.1	270.00	297.00
04/05/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Jones, National Office Partner, re: consultation	1.0	525.00	525.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: balance sheet allocation and developed allocated net assets with debt	3.8	440.00	1,672.00

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04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and met with D. Ralbusky and the client to discuss reconciliation of Watson Wyatt data	0.6	390.00	234.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Discussed procedures to accumulate summary of passed adjustments out of period entries with D. Moyer	0.3	270.00	81.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted documentation re: lower of cost or market analysis	0.4	440.00	176.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for meeting re: demographic data reconciliation lead by S. Dameron-Clark	0.6	270.00	162.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list of outstanding audit requests	0.5	440.00	220.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and made selections provided to the client for property tax liability testing	0.7	490.00	343.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed reporting section and attachments for Delphi Packard	1.4	390.00	546.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Bayles re: Entity level control documentation	1.0	480.00	480.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax opinions with A. Miller and R. Sparks	0.6	525.00	315.00
04/05/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated non us pension audit memo for responses	3.0	490.00	1,470.00
04/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated tax open items list	0.5	525.00	262.50
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed SAS 99 testing on DTI	1.1	390.00	429.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.7	270.00	189.00
04/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with D Bayles regarding Entity level control documentation	1.0	360.00	360.00
04/05/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finished pulling data for plant code 141 and created output report	1.7	450.00	765.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented France 599 misstatements conversion to US\$	1.2	390.00	468.00
04/05/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Attended expectation setting meeting	0.5	27.00	13.50
04/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared work paper for special tools overstatement selections for Energy & Chassis	2.3	200.00	460.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to Portuguese consolidated group with A. Miller and J. Erickson	0.5	525.00	262.50
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US audit procedures with A. Miller and J. Urbaniak	0.5	490.00	245.00
04/05/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared updated listing of control audit tool requirements for Germany 529 trial balance	0.8	390.00	312.00
04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of workpapers supporting the segregation of duties internal controls audit - general access	0.8	525.00	420.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed memo prepared by Deloitte actuaries re: Delphi international pension plans	2.3	270.00	621.00
04/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed US and non-US tax open items with J. Erickson, D. Moyer, J. Urbaniak and A. Miller	0.4	525.00	210.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures with A. Miller and D. Moyer	0.5	525.00	262.50
04/05/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable open invoice testing issues with C. High	1.7	270.00	459.00
04/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Analyzed first part of 2005 second quarter consolidated audit workpapers re: Delphi Corporation	3.6	290.00	1,044.00

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04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.0	480.00	480.00
04/05/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Expectation Setting Meeting	0.5	27.00	13.50
04/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed response to financial accounting statement 88 Mexican entity charges from B. Murray	2.2	200.00	440.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Entity level control documentation with L Tropea and S Warnack	0.8	480.00	384.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on the battery sale for Headquarters	3.9	270.00	1,053.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted list of outstanding audit areas and to do list	1.5	440.00	660.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering proposed adjustment for Automation tool equipment received at year end	0.8	270.00	216.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarella re: Delphi headquarter summary of passed adjustment schedule	1.1	270.00	297.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed entity level Delphi strategy board control testing	1.8	480.00	864.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax items with D. Maher, J. Neuenschwander, and R. Favor	0.8	525.00	420.00
04/05/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed review notes with A. Bacarella	2.1	340.00	714.00
04/05/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Financial Reporting re-performance testing workpaper	2.0	450.00	900.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with K. McCoy to discuss property and special tools procedures to finalize testing for Energy & Chassis	1.3	270.00	351.00
04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of workpapers supporting the segregation of duties internal controls audit - segregation of duties	1.6	525.00	840.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open non-US income tax items with A. Miller and J. Erickson	0.4	525.00	210.00
04/05/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed E&C goodwill analysis	3.2	650.00	2,080.00
04/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for special tools overstatement testing for Energy & Chassis	1.2	200.00	240.00
04/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created Treasury revolver compliance work papers for reference	1.1	280.00	308.00
04/05/06	PATNAIK, SUDHAKAR	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Expectation Setting Meeting	0.5	27.00	13.50
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented control findings within the deficiency tracker	1.1	480.00	528.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support received for buy/sell profit elimination entries for Energy & Chassis	1.6	270.00	432.00
04/05/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed E&C goodwill analysis with J. Aughton and S. Szalony	2.1	650.00	1,365.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented open and follow-up items for the international reporting	1.4	390.00	546.00
04/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review and distribution to client re: all divisions	3.4	290.00	986.00
04/05/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes from concurring partner	2.5	280.00	700.00
04/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated balances in intercompany profit elimination journal entry for headquarters division as provided by Delphi staff	3.1	240.00	744.00
04/05/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued preparation of Treasury re-performance testing workpaper	2.5	450.00	1,125.00
04/05/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created program to pull DGL data from Q1 for 4 accounts	2.4	450.00	1,080.00

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04/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled 2004 to 2005 Generally Accepted Accounting Principles checklists	1.7	290.00	493.00
04/05/06	JONES, JEFFREY C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year warranty issue relating to 2000	1.0	670.00	670.00
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed 2004 goodwill impairment with J. Williams	0.7	650.00	455.00
04/05/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us pension audit memo for responses	2.0	490.00	980.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed review notes for Expenditure, Financial Reporting, and Rollforward testing with V. Ziemke	1.9	280.00	532.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for proposed adjustments for Energy & Chassis	0.8	270.00	216.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Obtained status from staff re: open items to be included on open items listing	1.4	480.00	672.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared foreign exchange testing review notes	3.9	270.00	1,053.00
04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 4/5/06 for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of 2004 goodwill impairment calculation.	3.1	650.00	2,015.00
04/05/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed second version of special tooling file with R. Hoffman	2.3	390.00	897.00
04/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Documented updates and changes to the open items list re: Sarbanes Oxley	2.0	290.00	580.00
04/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a detailed open items listing for all open audit areas at headquarters	0.6	270.00	162.00
04/05/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax items with D. Maher, R. Favor and J. Urbaniak	0.8	750.00	600.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented and updated Delphi Packard open item listing	0.4	390.00	156.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed entity level board of director control testing	0.9	480.00	432.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to participating office messages in conjunction with consolidated audit	1.2	440.00	528.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed email to client re: audit open items for revenue and receivable testing	0.4	490.00	196.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed entity level audit committee control testing	0.9	480.00	432.00
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.5	650.00	325.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented summary of out of period adjustments for Delphi	0.7	270.00	189.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of post adjustment schedule to compile a list of the prior period impact	2.2	270.00	594.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level tone at the top control narratives	1.1	480.00	528.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for status call with J. Neuenschwander and D. Maher	0.3	525.00	157.50
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed changes to material master file with client contact and documented testing based on outcome of discussion	2.3	280.00	644.00
04/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed expenditures documentation received from G Halleck	1.2	280.00	336.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L. Tropea to discuss the status of the engagement	0.5	650.00	325.00

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04/05/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated all journal entries recorded to equity accounts during fourth quarter	0.3	270.00	81.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and met with D. Ralbusky re: summary of passed adjustments	0.3	490.00	147.00
04/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared testing workpapers for Delphi consolidated interest expense testing	2.2	240.00	528.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from N. Lavigne related to my questions on income tax adjustments at Brazil Unit 742/744 and responded with follow-up questions	2.5	390.00	975.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed review notes for expenditure, financial reporting, rollforward testing with D. Rhoades	1.9	480.00	912.00
04/05/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange, commodity workpapers to clear notes	0.6	340.00	204.00
04/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested expenditures business process controls	3.4	280.00	952.00
04/05/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items listing	1.9	270.00	513.00
04/05/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared Packard Treasury deficiency tracker testing workpaper	2.0	450.00	900.00
04/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and communicated reminders to seniors and managers re: open items list	0.5	290.00	145.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of France and Germany business process testing	0.4	480.00	192.00
04/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi restricted stock unit July retiree distribution file	2.8	200.00	560.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed operating deficiencies identified for Inventory cycle control activities with various client contacts	2.3	280.00	644.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed review notes for Employee Cost testing with V. Ziemke	0.7	280.00	196.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures with J. Urbaniak	0.5	390.00	195.00
04/05/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed requested information with client related to cash, debt and income statement analysis	3.6	390.00	1,404.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi.	0.4	270.00	108.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy HQ Network Controls - Network Security	0.5	650.00	325.00
04/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Initiated testing for entity level control testing	1.6	360.00	576.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memorandum on escheatable property procedures	1.4	440.00	616.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax open items with J. Urbaniak and J. Erickson	0.4	390.00	156.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed issues related to Portugal tax consolidation with J. Urbaniak and J. Erickson	0.5	390.00	195.00
04/05/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open passed adjustments	1.5	650.00	975.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared schedules for the subsequent event warranty item noted at the Steering division	0.5	270.00	135.00
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised asset retirement calculation support.	0.7	650.00	455.00
04/05/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Attended expectation setting meeting	0.5	27.00	13.50
04/05/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated special tool rebill testing	1.5	390.00	585.00
04/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed asset additions and special tools open items with C. Alsager for Energy & Chassis	1.1	200.00	220.00
04/05/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax adjustments at Brazilian units with A. Miller	0.5	525.00	262.50

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04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Germany business process testing	0.4	480.00	192.00
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of hedge/trading testing and open accounting issues.	0.6	650.00	390.00
04/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis expenditures walkthrough's for reliance	3.2	280.00	896.00
04/05/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with A. Bacarella and Client on hedge accounting	0.4	340.00	136.00
04/05/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed audit working papers and cleared review notes	2.1	650.00	1,365.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed employee cost testing with D. Rhoades	0.7	480.00	336.00
04/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued testing for entity level control testing	1.8	360.00	648.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering	0.7	270.00	189.00
04/05/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Packard Information Technology Control workpapers - Application and database change controls and Information security	2.0	650.00	1,300.00
04/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of workpapers supporting the segregation of duties internal controls audit - Sensitive t-code access	1.4	525.00	735.00
04/05/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued working on program to pull data from DGL for plant code 141	3.1	450.00	1,395.00
04/05/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Began formalizing conclusions for documentation	1.0	525.00	525.00
04/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed intercompany profit in inventory testing procedures with D Moyer	1.1	240.00	264.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.1	270.00	297.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives model audit program	2.4	270.00	648.00
04/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated open items listing for Inventory controls still outstanding at all divisions	0.4	280.00	112.00
04/05/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed open items on the reserve testing workpaper	4.0	240.00	960.00
04/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpaper regarding the documentation of Dana bankruptcy on collectibility of accounts receivables	0.6	440.00	264.00
04/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes on JV investments	0.5	390.00	195.00
04/05/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed entity level tone at the top control testing	1.5	480.00	720.00
04/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared detailed listing of open items for discussion with C. Alsager for Energy & Chassis	1.8	200.00	360.00
04/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Portugal tax consolidation computation and analyzed adjustments to income tax expense therein	1.8	390.00	702.00
04/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared responses for our valuation questions related to the Delphi subsidiary pension and other post employment plans	1.4	270.00	378.00
04/05/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed updated follow-up on open tooling invoice accrual at the Thermal and Interior division	2.7	270.00	729.00
04/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed support for inventory profit elimination journal entry to Hyperion for headquarters division	3.2	240.00	768.00
04/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed IT expense cross charge for Automotive Holdings Group	0.7	270.00	189.00
04/05/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed vendor master file testing	0.3	480.00	144.00
04/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of indirect expenses at headquarters	2.4	270.00	648.00

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04/05/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	1.0	670.00	670.00
04/05/06	SINGH, AMRENDRA	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	0.5	27.00	13.50
04/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Delphi - Sungwoo accounting for product liability issue.	1.1	650.00	715.00
04/05/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed E&C goodwill with J. Sheehan	0.4	650.00	260.00
04/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented derivatives bank confirmations received for Headquarters	1.7	200.00	340.00
04/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and A. Bacarella re: Headquarters audit update	0.2	490.00	98.00
04/05/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted and e-mail to managers, senior managers, and partners	1.0	375.00	375.00
04/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client and S. Shah re: aluminum contract changes	0.4	270.00	108.00
04/05/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared updated listing of control audit tool requirements for Germany 579 trial balance	0.7	390.00	273.00
04/05/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax items with J. Neuenschwander, R. Favor and J. Urbaniak	0.8	750.00	600.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for special tools for fourth quarter review for Energy & Chassis	0.3	270.00	81.00
04/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi incentive compensation expense account cross charge reconciliation	2.5	200.00	500.00
04/06/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Addressed review notes for fixed assets cycle control testing for Energy & Chassis Division	3.4	290.00	986.00
04/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of workpapers supporting the segregation of duties internal controls audit - security administration	1.3	525.00	682.50
04/06/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with KPMG at their office to discuss the 2004 schedules.	2.0	335.00	670.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented manuals for testing of changes to the material master file	0.3	280.00	84.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for property for fourth quarter review for Energy & Chassis	0.7	270.00	189.00
04/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Wrote international portion of the environmental reserve memo	2.4	270.00	648.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation on capital lease testing	1.4	390.00	546.00
04/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes regarding Brazil hedging	1.1	270.00	297.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers to support expenditure testing provided by G. Halleck.	1.1	280.00	308.00
04/06/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with KPMG related to the SFAS 142 analysis.	2.6	300.00	780.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of Electronic & Safety testing and open items.	0.2	650.00	130.00
04/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed headquarters environmental reserve workpapers based on support received from Delphi staff	3.6	240.00	864.00
04/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed review of 2005 third quarter audit documentation	1.1	200.00	220.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Assets Supervisor to discuss open items for Energy & Chassis	0.7	270.00	189.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and documented 2005 Securities and Exchange Commission paperwork re: Taxes, etc	0.5	290.00	145.00

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04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Automotive Holdings Group testing and open items.	0.2	650.00	130.00
04/06/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Conference call with Adrian Galis KPMG to discuss 144 valuation.	0.5	525.00	262.50
04/06/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Energy and Chassis Employee Cost re-performance testing workpaper	1.5	450.00	675.00
04/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi Medical future medicare payments	1.8	200.00	360.00
04/06/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created program to find all records from 2005 journal entry data for specific accounts	3.0	290.00	870.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed purchasing department deficiencies with client contacts	0.8	280.00	224.00
04/06/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation of entity level control testing	1.4	360.00	504.00
04/06/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes from concurring partner	2.0	280.00	560.00
04/06/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Expenditure walkthrough workpaper	2.2	450.00	990.00
04/06/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with J. Neuenschwander, J. Urbaniak and R. Favor re: 2005 tax contingency	0.4	750.00	300.00
04/06/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created program to pull DGL data from Q2 for 4 accounts	2.6	450.00	1,170.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and obtained signatures for consigned inventory confirmations for Energy & Chassis	0.2	270.00	54.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list progress status statistical information for partner review re: all divisions	0.8	290.00	232.00
04/06/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated non us pension audit memo	2.0	490.00	980.00
04/06/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created program to pull DGL data from Q3 for 4 accounts	2.3	450.00	1,035.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed company's asset/liability allocation for E&C for goodwill with J. Aughton and S. Szalony	2.1	650.00	1,365.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed review of incentive compensation expense testing procedures performed	0.5	270.00	135.00
04/06/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax audit with B. Plumb, R. Favor, D. Moyer and J. Urbaniak	0.8	750.00	600.00
04/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared detailed list and supporting documents for open items for fixed asset additions and special tools for meeting with Delphi fixed assets department for Energy & Chassis	2.6	200.00	520.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of Steering testing and open items.	0.4	650.00	260.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Cleared closed review notes re: demographic testing procedures for Delphi benefit liabilities	1.1	270.00	297.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Italy 524 and 572 International Reporting	1.3	390.00	507.00
04/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly meeting with J. Volek and A. kulikowski to review progress of business process control testing	1.0	525.00	525.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and met with client regarding open audit items for Delphi Product & Systems Solutions	2.1	490.00	1,029.00
04/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items listing	1.5	270.00	405.00
04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	2.3	480.00	1,104.00

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04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client regarding personnel transfer within Delphi and between GM recorded to headquarters ledger	1.2	270.00	324.00
04/06/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed FAS 142, 144 review and KPMG draft review of assumptions	2.5	525.00	1,312.50
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed 2004 goodwill discounted cashflow calculation with J. Williams.	0.5	650.00	325.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items updates with J. Erickson	0.7	525.00	367.50
04/06/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Saginaw Steering division Employee Cost business cycle control audit tool upload template	0.4	390.00	156.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting guidance related to discounted cashflow models and capital structures.	2.1	650.00	1,365.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures regarding wire room disbursements post 10/10	1.9	490.00	931.00
04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	1.1	480.00	528.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed design deficiency with S. Draper	0.4	280.00	112.00
04/06/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 2005 tax contingency with J. Whitson	0.3	750.00	225.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Hungary - 510 and 527 International Reporting	1.4	390.00	546.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Czech Republic 586 and 561 International Reporting	2.3	390.00	897.00
04/06/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented follow up question responses from B. Murray for demographic testing	1.6	200.00	320.00
04/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of headquarters financial reporting internal controls walkthrough	3.9	525.00	2,047.50
04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and made selections related to consumer influence testing from the headquarters ledger	2.1	270.00	567.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed treasury counter party exposures	1.5	280.00	420.00
04/06/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	1.6	450.00	720.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed memo on Korean Severance Programs	1.3	390.00	507.00
04/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools procedures for Energy & Chassis	0.9	200.00	180.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with engagement managers and partners re: audit status	0.4	490.00	196.00
04/06/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us pension audit memo	2.0	490.00	980.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Created rollforward deficiency tracker	0.6	280.00	168.00
04/06/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed e-mails on Delphi engagement and responded to the e-mails; sent updates to team	1.0	375.00	375.00
04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list related to headquarters ledger	0.6	270.00	162.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented the scope of demographic testing	1.9	390.00	741.00
04/06/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Saginaw Steering division Inventory business cycle control audit tool upload template	1.3	390.00	507.00

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04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conference call with European partners regarding status of audit procedures and open issues.	0.5	650.00	325.00
04/06/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Thermal and Interior Fixed Asset re-performance testing workpaper	2.2	450.00	990.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal 523 and 526 International Reporting	2.4	390.00	936.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion of 2003, 2004 and 2005 goodwill impairment calculation.	2.2	650.00	1,430.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed wire room disbursement audit questions with client	1.1	490.00	539.00
04/06/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Initiated testing for entity level control testing	3.7	360.00	1,332.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax audit with B. Plumb, D. Maher, D. Moyer and R. Favor	0.8	525.00	420.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status tracker for additional items to be completed	0.2	280.00	56.00
04/06/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the application control testing meeting with the Delphi Vega team for fixed assets follow up items	1.1	275.00	302.50
04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended status meeting with A. Kulikowski and J. Volek	1.0	480.00	480.00
04/06/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi restricted stock unit July retiree distribution	1.8	200.00	360.00
04/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed policies and procedures for 2005 audit of special tools for Energy & Chassis	2.1	200.00	420.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from M. Lewis on Subpart F implications and prepared follow-up questions regarding same	0.9	525.00	472.50
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in meeting with and correspondence to M. Lewis regarding withholding taxes	0.7	525.00	367.50
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed hose warranty issue with B. Valenta re: quality involvement	0.4	270.00	108.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for currents assets for fourth quarter review for Energy & Chassis	3.9	270.00	1,053.00
04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client regarding testing of consumer influence expenses recorded on headquarters ledger	0.7	270.00	189.00
04/06/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed segregation of duties testing in relation to Saginaw Steering deficiencies with D. Tauro	0.2	390.00	78.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed status of Thermal & Interior testing and open items.	0.1	650.00	65.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Hungary - 575 and 5D5 International Reporting	2.1	390.00	819.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and performed audit procedures on the hose warranty reserve subsequent event for Steering	2.5	270.00	675.00
04/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with J. Nolan and M. Fortunak regarding payment of accounts payable in advance of terms	0.7	270.00	189.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched French implication of merger with Units 505 and 546 and drafted correspondence regarding same	0.6	525.00	315.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review and distribution to client re: China, headquarters	2.1	290.00	609.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income taxes audit with B. Plumb, D. Maher, J. Urbaniak and R. Favor	0.8	490.00	392.00
04/06/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with D. Maher, R. Favor and J. Urbaniak re 2005 tax contingency	0.4	750.00	300.00
04/06/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed conclusions with Jeff Jones and Brock Plumb.	0.5	525.00	262.50
04/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated walkthrough documentation related to vendor returns and credit memo processing	1.8	280.00	504.00

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04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on fourth quarter review for Automotive Holdings Group	2.6	270.00	702.00
04/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained from Delphi treasury department re derivatives confirmations for Headquarters	1.3	200.00	260.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP expenditure controls with S Draper	0.5	280.00	140.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed company's asset/liability allocation for E&C for goodwill with D. Higgins	0.9	650.00	585.00
04/06/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued testing of entity level control testing	2.9	360.00	1,044.00
04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client and D Moyer regarding open items at Delphi Product and Service Solutions	1.6	270.00	432.00
04/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared work paper for testing of professional fees recorded on the headquarters ledger	3.2	270.00	864.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of Energy & Chassis testing and open items.	0.6	650.00	390.00
04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Safety revenue cycle	3.6	480.00	1,728.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation for Delphi Steering re: hose warranty subsequent event	1.7	270.00	459.00
04/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed the allocation of balance sheet as compared to cash flow model under SFAS No. 142 for December 31, 2004 analysis	3.7	440.00	1,628.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Ireland 549 - International Reporting	1.0	390.00	390.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of U.S. audit with European offices and the effect on statutory audits	0.9	650.00	585.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit questions for client re: wire room disbursements	0.9	490.00	441.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared documentation re: planned exit of Livorno facility	0.4	270.00	108.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and distributed corporate audit reports	2.9	390.00	1,131.00
04/06/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created report for Q1 through Q3 DGL data for 4 accounts	1.7	450.00	765.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension and other post employment benefit summaries for Delphi Corporation	0.3	270.00	81.00
04/06/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us opeb audit memo	2.0	490.00	980.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Initiated rollforward documentation for all cycles	2.9	280.00	812.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response and prepared follow-up questions regarding DAS Holdings GmbH	1.0	525.00	525.00
04/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Morocco 607 International Reporting	1.1	390.00	429.00
04/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss intercompany profit elimination methodology which is used to calculate the consolidated journal voucher at the consolidated level	1.3	240.00	312.00
04/06/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange, commodity workpapers to clear notes	1.9	340.00	646.00
04/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Wrote U.S. portion of environmental reserve memo	3.9	270.00	1,053.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched and critiqued company's asset/liability allocation for E&C for goodwill	3.2	650.00	2,080.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented client and Deloitte responses to discussed deficiencies	1.2	280.00	336.00

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04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard employee costs	2.3	480.00	1,104.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers to supporting expenditure testing documentation.	2.2	280.00	616.00
04/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Conducted accounting research on inclusion of assets and liabilities for allocated balance sheet	0.9	440.00	396.00
04/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 4/6/06 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared responses to actuarial questions re: pension and other post employment valuation review	1.1	270.00	297.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support received for buy/sell profit elimination entries for Energy & Chassis	0.4	270.00	108.00
04/06/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Financial Reporting re-performance testing workpaper	2.0	450.00	900.00
04/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters inventory profit eliminations based on support received from client	3.1	240.00	744.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters equity testing work papers	1.2	390.00	468.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Mexican termination charges for the year end valuation	1.2	270.00	324.00
04/06/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with KPMG's valuation team re: SFAS 142 and 144 analyses	3.7	375.00	1,387.50
04/06/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Documented reperformance testing for controls in the revenue cycle of the Delphi Products and Service Solutions Division	3.0	290.00	870.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension other comprehensive income adjusting entry for Delphi Corporation	0.9	270.00	243.00
04/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided partial clearing of derivatives analytic review notes and made further support requests from client	1.9	270.00	513.00
04/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed rollforward testing on accounts receivable	2.6	270.00	702.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed open items list for accuracy completeness: all divisions	0.5	290.00	145.00
04/06/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documents submitted by KPMG related to the SFAS 142 analysis.	0.8	300.00	240.00
04/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented US pension demographic testing review notes	3.2	200.00	640.00
04/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client further support needed for foreign exchange settlements	1.2	270.00	324.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list progress status statistical information for partner review re: all divisions	1.2	290.00	348.00
04/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone call with D. Maher, J. Neuenschwander and J. Urbaniak re: 2005 tax contingency	0.4	525.00	210.00
04/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income taxes audit with B. Plumb, D. Maher, D. Moyer and J. Urbaniak	0.8	525.00	420.00
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation control log for legal and contract letters	0.8	390.00	312.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated status meeting S. Szalony, D. Moyer, K. Fleming and B. Plumb RE: Financial Audit	0.5	650.00	325.00

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04/06/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed new competitive hire file for pension valuation	1.6	450.00	720.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed company's asset/liability allocation for E&C for goodwill with J. Sheehan	0.4	650.00	260.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued Clearing review notes for Revenue testing	2.3	280.00	644.00
04/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of workpapers supporting the segregation of duties internal controls audit - tier II testing	0.9	525.00	472.50
04/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with S. Zmuda and the client on Nodia environmental matters	0.3	390.00	117.00
04/06/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting with KPMG's valuation team re: SFAS 142 and 144 analyses	2.5	375.00	937.50
04/06/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the validity of data in the net book value set-up file	3.6	390.00	1,404.00
04/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Thermal and Interior deficiencies with G. Kundich	0.7	480.00	336.00
04/06/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating testing documentation for entity level control testing	2.5	360.00	900.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed 2005 consolidated audit workpapers re: Thermal and Interior	1.4	290.00	406.00
04/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and documented 2005 Securities and Exchange Commission paperwork re: 10K and 10Q, etc	1.5	290.00	435.00
04/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of Packard testing and open items	0.2	650.00	130.00
04/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray re: reconciliation of pension benefit liability to general ledger	1.2	270.00	324.00
04/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented reperformance of expenditure business process controls for electronics and chassis	3.7	280.00	1,036.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures regarding wire room disbursements for 10/6 and 10/7	2.3	490.00	1,127.00
04/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi.	0.3	270.00	81.00
04/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed outstanding items for Inventory cycle testing with client contact	0.2	280.00	56.00
04/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed the allocation of balance sheet as compared to cash flow model under SFAS No. 142 for May 31, 2004 analysis	3.9	440.00	1,716.00
04/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of income taxes audit with D. Maher, D. Moyer, J. Urbaniak and R. Favor	0.8	650.00	520.00
04/06/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Saginaw Steering division Treasury business cycle control audit tool upload template	1.1	390.00	429.00
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open US and non-US income tax items with R. Favor, J. Urbaniak, A. Miller, and client	0.4	490.00	196.00
04/06/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone call with D. Maher, J. Neuenschwander, and R. Favor regarding 2005 contingency	0.4	525.00	210.00
04/06/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated the Delphi status log for responses	0.5	375.00	187.50
04/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers for entity trial balance indication on rate by country analysis	0.4	490.00	196.00
04/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on accounts receivable reserve calculation across all divisions	3.9	270.00	1,053.00
04/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and send correspondences follow up outstanding items for Australia, Hungary, Argentina and Singapore	1.5	390.00	585.00

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04/07/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed and reviewed results of pension valuation counts	3.0	290.00	870.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed extended disability Deloitte actuarial review memo	0.6	270.00	162.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in senior meeting with A. Bacarella, J. Badie, and D. Ralbusky re: open items for headquarters	0.6	270.00	162.00
04/07/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of functional currency testing in Europe	0.9	650.00	585.00
04/07/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with J. Erickson and Z. Matic	0.6	525.00	315.00
04/07/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Client on settlement	0.7	340.00	238.00
04/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for fixed assets additions and construction work in progress testing for Energy & Chassis	1.2	200.00	240.00
04/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of headquarters financial reporting internal controls testing	3.9	525.00	2,047.50
04/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for fixed asset transfer testing for Energy & Chassis	2.1	200.00	420.00
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed electronics and chassis expenditures with management	0.7	280.00	196.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed requests received from client to determine if appropriate	0.9	280.00	252.00
04/07/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Fixed Assets benchmark workpaper	0.8	450.00	360.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared Employee Cost review notes and input management assessment conclusions	0.6	280.00	168.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared transfer pricing comparison summary schedule	0.7	525.00	367.50
04/07/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented Delphi credited service calculation supporting documentation received from Fidelity	2.1	200.00	420.00
04/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 4/7/06 for the Delphi Sarbanes Oxley procedures	0.6	525.00	315.00
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented independent testing of electronics and chassis expenditures.	3.1	280.00	868.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US tax opinions	0.3	525.00	157.50
04/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed third quarter review documentation for 2005 audit	1.7	200.00	340.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in meeting with M. Lewis and M. Erickson regarding Subpart F, Sec. 987 and 988	2.2	525.00	1,155.00
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivative confirmation review notes	0.7	270.00	189.00
04/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	2.1	490.00	1,029.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Steering Division's Application Control workpapers - Application and databases	0.5	650.00	325.00
04/07/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed international tax e-mails re: APB 23, tax rate analyses and deferred true-up analyses	1.4	525.00	735.00
04/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided from Delphi Product and Service Solutions regarding sales to internet service provider related to marketing and product development	1.1	270.00	297.00
04/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed court approval processes with R. Young	0.5	650.00	325.00

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04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Automotive Holdings Group	0.3	270.00	81.00
04/07/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating testing documentation of entity level control testing	3.4	360.00	1,224.00
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client and S. Shah over phone re: settlement testing	0.7	270.00	189.00
04/07/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's transfer pricing documents for tangible transfers & maquila services; discussed with A. Shapiro	3.5	525.00	1,837.50
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion and documentation of insurance premium wire payment with client	0.9	270.00	243.00
04/07/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Fixed Assets flowchart workpaper	1.4	450.00	630.00
04/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed restructuring testing	3.4	390.00	1,326.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
04/07/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed E&C working papers and cleared open notes	2.1	650.00	1,365.00
04/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: open audit items at Packard	0.7	490.00	343.00
04/07/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared audit status and open items for J. Peterson	1.0	375.00	375.00
04/07/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated testing status of all open items within my scope of testing to Deloitte Controls Assurance team to ensure that all items were addressed.	1.0	290.00	290.00
04/07/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to France firm tax e-mails	0.8	525.00	420.00
04/07/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared instructions for Region 10 to populate Delphi Thermal and Interior control audit tool upload templates	0.3	390.00	117.00
04/07/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed pension file valuation logic with A Macauda	1.5	450.00	675.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status of testing and open items for all cycles at all divisions	0.9	280.00	252.00
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with C. Alsager, D. Ralbusky, and J. Badie re: senior audit update	0.6	270.00	162.00
04/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and send correspondences follow up outstanding items for Mexico, Indonesia and Korea	1.4	390.00	546.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed data reconciliation provided by Watson Wyatt for Delphi demographic information	0.9	270.00	243.00
04/07/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange Confirmation	1.0	340.00	340.00
04/07/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed status of open items listing for overall audit.	1.1	650.00	715.00
04/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the audit testing of personnel transfer on the headquarters ledger	2.1	270.00	567.00
04/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with A Bacarella, C Alsager, and D Ralbusky related to the transition of A Bacarella's open items	0.6	270.00	162.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for long term liabilities for fourth quarter review for Energy & Chassis	1.9	270.00	513.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	2.3	480.00	1,104.00
04/07/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed KPMG analysis	1.0	750.00	750.00
04/07/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed fixed asset selections related to disposal issue	1.0	280.00	280.00

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04/07/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed the open items list	0.2	390.00	78.00
04/07/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi pension Diesel valuation disclosure for 2005	1.9	200.00	380.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L. Tropea to discuss the status of the engagement	0.5	650.00	325.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed affiliated computer services (ACS) vendor master file testing and control audit tool status with S. Potter	0.2	480.00	96.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	1.6	480.00	768.00
04/07/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Contracts	1.1	340.00	374.00
04/07/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared Thermal and Interior consignment inventory confirmations	1.3	200.00	260.00
04/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed first half of 2005 third quarter consolidated audit workpapers re: Saginaw Steering Systems	3.5	290.00	1,015.00
04/07/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Documented reperformance testing for controls in the revenue cycle at the Packard Division	3.5	290.00	1,015.00
04/07/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Began compilation of monthly time datasets for first interim filing	1.1	500.00	550.00
04/07/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated expense schedule and summarization for first interim filing	0.4	500.00	200.00
04/07/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for entity level control testing	2.9	360.00	1,044.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued documentation of rollforward template	3.1	280.00	868.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee costs review notes for Packard	0.5	480.00	240.00
04/07/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Affiliated Computer Services (ACS) vendor master file testing and control audit tool status with V. Ziemke	0.2	390.00	78.00
04/07/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing documentation	1.0	730.00	730.00
04/07/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the fixed asset cycle of the Energy and Chassis Division	3.0	290.00	870.00
04/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions for client re: wire room disbursements	1.6	490.00	784.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fixed Assets status to determine open items to be completed	0.2	280.00	56.00
04/07/06	JONES, JEFFREY C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year warranty issue relating to 2000	1.0	670.00	670.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing responses provided by the client re: years of credited service	0.9	270.00	243.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Assistant Finance Director and General Accounting Manager at Automotive Holdings Group re: open item requests	1.7	270.00	459.00
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivative review notes re: commodity manual workpapers	3.9	270.00	1,053.00
04/07/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created program to verify pension valuation numbers from outside consulting firm	3.0	290.00	870.00
04/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed an environmental deed agreement	0.9	390.00	351.00
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from G. Halleck for expenditures testing.	1.1	280.00	308.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for current liabilities for fourth quarter review for Energy & Chassis	2.8	270.00	756.00

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04/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed E&C goodwill impairment with J. Williams and discussed technical issues with M. Morrissey	1.1	650.00	715.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response and prepared follow-up correspondence regarding Mexico sale-leaseback to F. Trujillo and J. Clark	1.2	525.00	630.00
04/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Summarized responsibilities for team on tasks that need to be completed	0.6	525.00	315.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
04/07/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us opeb audit memo	1.0	490.00	490.00
04/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the pre and post petition liability reconciliation	0.8	390.00	312.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarelle, J. Badie, and C. Alsager re: status update for headquarter items	0.6	270.00	162.00
04/07/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented other postretirement MetLife disclosure for 2005	2.7	200.00	540.00
04/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed 2005 third quarter consolidated audit workpapers re: Saginaw Steering Systems	0.8	290.00	232.00
04/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Analyzed first quarter review documentation for 2005 audit	1.9	200.00	380.00
04/07/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed e-mail from J. Peterson, formatted the fee application, and prepared the fee application status update	1.5	375.00	562.50
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed treasury corporate accounting testing and cleared notes	1.5	280.00	420.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed internal controls business process testing with L. Tropea	0.2	480.00	96.00
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed electronics and chassis documentation requests with G Halleck.	0.4	280.00	112.00
04/07/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	2.2	450.00	990.00
04/07/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us opeb audit memo	1.0	490.00	490.00
04/07/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated the Delphi data set - staff, and followed up on clarifications	2.0	375.00	750.00
04/07/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson and Z. Maticic re: 2005 tax rate reconciliation, 11/30/05 deferred tax analysis, 12/31/05 deferred tax analysis and 2004 tax provision-to-return analysis	1.1	525.00	577.50
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets review notes for Energy and Chassis	0.3	480.00	144.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented testing procedures performed re: benefit liability accounts	2.4	270.00	648.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response regarding Item 414 - French Depreciation entry - from J. Erickson	0.3	525.00	157.50
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in open items status update meeting with J. Erickson	0.5	525.00	262.50
04/07/06	LIVORSI, THOMAS J	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Delphi - FAS 112 review	0.5	525.00	262.50
04/07/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation for entity level control testing	0.7	360.00	252.00
04/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented detail testing procedures for pension and other post employment testing procedures	2.8	270.00	756.00
04/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard Treasury	3.9	480.00	1,872.00
04/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created expenditures work papers for the approval of purchase requests prior to processing	1.7	280.00	476.00
04/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed 2005 sales figures from foreign subsidiaries to United States divisions for tax reporting purposes per J. Urbaniak's request	3.4	290.00	986.00

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04/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with B. Plumb re: wire room audit procedures	1.4	490.00	686.00
04/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal 571 and 585 International Reporting	2.4	390.00	936.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Held meeting with R. Nutzel to discuss his observations over the areas he was responsible	1.0	650.00	650.00
04/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and made a listing of all outstanding passed adjustments that we still need documentation for from Delphi Product and Service Solutions	0.7	270.00	189.00
04/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Drafted correspondence to E. Mas regarding French depreciation entry	0.5	525.00	262.50
04/07/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Defined new criteria for eliminating duplicates in pension files	3.1	450.00	1,395.00
04/07/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed e-mail responses re: 12/31/05 deferred analysis	0.7	525.00	367.50
04/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items progress for income tax audit procedures	0.2	490.00	98.00
04/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained information for battery divestiture receivers to be provided from Delphi Product and Service Solutions	0.4	270.00	108.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Charlott EDS Data Center - Information Systems Operations	0.5	650.00	325.00
04/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed detailed analysis relating to tests performed on wire room transactions and discussed with D. Moyer	1.4	650.00	910.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Safeguarding of Assets plant visit with client	0.2	280.00	56.00
04/07/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us pension audit memo	1.0	490.00	490.00
04/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: aluminum contracts and options confirmation	1.2	270.00	324.00
04/07/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed AHG working papers and cleared open notes	2.8	650.00	1,820.00
04/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the environmental accrual testing	3.3	390.00	1,287.00
04/07/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued compilation of time related schedules for first interim filing	2.1	500.00	1,050.00
04/07/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	1.0	670.00	670.00
04/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised derivatives work papers based on support obtained from treasury department for Headquarters	1.4	200.00	280.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented testing of control over inventory receipts	1.0	280.00	280.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Charlott EDS Data Center - Physical Security and System Software Controls	1.0	650.00	650.00
04/07/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with partner to review documentation for entity level control testing	1.0	360.00	360.00
04/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Steering Division's Application Control workpapers - Information Security	1.0	650.00	650.00
04/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued documentation of rollforward deficiency tracker	1.1	280.00	308.00
04/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and made additional selections for testing of XM accrual expenditures at Delphi Product and Service Solutions	0.5	270.00	135.00
04/07/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Fixed Assets re-performance testing workpaper	1.8	450.00	810.00
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Brazil firm reporting package for tax items	0.8	525.00	420.00

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04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French Firm reporting for tax items	1.3	525.00	682.50
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax rate analyses	2.5	525.00	1,312.50
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France tax e-mail	0.1	525.00	52.50
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax transfer pricing e-mails	0.2	525.00	105.00
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed United Kingdom firm reporting for tax items	0.4	525.00	210.00
04/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Germany firm reporting for tax items	0.5	525.00	262.50
04/10/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of certain reporting working papers	0.5	650.00	325.00
04/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared manager review notes related to Delphi Medical Systems sales testing	1.1	270.00	297.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reporting (RE: S&G Units)	2.1	650.00	1,365.00
04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed proposed language for Delphi legal letter and compared to guidance	0.7	390.00	273.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: in transit inventory selection for Packard to verify receipt of shipments	0.8	240.00	192.00
04/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced work papers for electronics and chassis work papers	1.9	280.00	532.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed DCX contract payment situation and effects on prior periods	1.1	650.00	715.00
04/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated fixed assets additions testing work paper based on support received from plant contacts for Energy & Chassis	1.7	200.00	340.00
04/10/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax audit w. D. Maher, R. Favor and J. Urbaniak	1.3	750.00	975.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated documentation for Automotive Holdings Group cost of sales testing based on partner comments	2.1	240.00	504.00
04/10/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended income tax contingency meeting with J. Whitson, R. Sparks, M. Lewis, S. Gale, W. Morris, J. Neuenschwander, R. Favor and J. Urbaniak	2.3	750.00	1,725.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched the issues for FAS 112 and JOBs bank re type 1 subsequent event	1.8	650.00	1,170.00
04/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control mapping for electronics and chassis work papers	1.4	280.00	392.00
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Verified and updated accuracy of conclusions and references on design and control deficiency tracker	2.3	280.00	644.00
04/10/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with KPMG, Deloitte Audit, and Delphi re: status update	0.5	335.00	167.50
04/10/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed exhibits received from KPMG re: SFAS 142 analyses	2.5	375.00	937.50
04/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented results of testing income tax expense reported at selected non-US units	4.0	390.00	1,560.00
04/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended income tax contingency meeting with J. Whitson, R. Sparks, M. Lewis, S. Gale, W. Morris, J. Neuenschwander, D. Maher and J. Urbaniak	2.3	525.00	1,207.50
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed client prepared analysis of summary of passed adjustments	1.8	490.00	882.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed supplemental audit program for benefit liabilities for Delphi headquarters	0.4	270.00	108.00

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04/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised construction work in progress work paper based on information and support received from plant contacts for Energy & Chassis	2.1	200.00	420.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current audit status for operations testing	0.7	490.00	343.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal Unit 526 International Reporting	0.9	390.00	351.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Russia Unit 5A5 - International Reporting	0.9	390.00	351.00
04/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis expenditures controls	3.7	280.00	1,036.00
04/10/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation review notes	3.2	200.00	640.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of wire room testing.	0.3	650.00	195.00
04/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Pulis re: international upload testing modifications	0.7	390.00	273.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation of the fourth quarter review of the Energy and Chassis division	3.8	240.00	912.00
04/10/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed & reviewed fixed asset selections with L. Estrella & R. Hoffman.	1.5	280.00	420.00
04/10/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi payment file for Retention and Recognition grant for the US non section 16b	2.6	200.00	520.00
04/10/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte comments on KPMG analysis	1.0	750.00	750.00
04/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated accounting memo status log for reviewed items	0.4	650.00	260.00
04/10/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Read and updated Delphi planning documents (1200 Series)	3.0	750.00	2,250.00
04/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with S. Potter re: international upload template testing modifications	0.7	290.00	203.00
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed conclusions within Expenditure cycle for accuracy	0.6	280.00	168.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of functional currency testing and related hedge adjustment.	1.3	650.00	845.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared summary of open items for accounts receivable	0.4	490.00	196.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal Unit 523 International Reporting	1.1	390.00	429.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liability and other asset workpapers	0.7	490.00	343.00
04/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Set up Open Items List to allow new items dates past 4/30/2006 but not past 6/30/2006	0.8	290.00	232.00
04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed open items related to benefit liabilities with the client	0.8	390.00	312.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	1.3	490.00	637.00
04/10/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed E&C valuation as of 10/31/05	1.2	300.00	360.00
04/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions proposed adjustments	2.1	270.00	567.00
04/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Germany 529 template	0.6	290.00	174.00

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04/10/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Presented results of file comparison to D Ralbusky	0.3	450.00	135.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation for the benefit liability valuations for Delphi Corporation year end	1.6	270.00	432.00
04/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed reconciliation of 1st Interim exhibits and quality assurance	0.5	500.00	250.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed national memo on 2000 warranty item	0.8	650.00	520.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation review notes to determine additional testing procedures needed	0.9	270.00	243.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in discussion with Delphi accounting staff regarding Korean product liability	0.4	650.00	260.00
04/10/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised questions based on Thursday's meeting related to the SFAS 142 analysis.	1.3	300.00	390.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal Units 571 and 585 International Reporting	2.3	390.00	897.00
04/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed electronics and chassis expenditures work papers	1.2	280.00	336.00
04/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation workpapers	2.4	525.00	1,260.00
04/10/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed outside opinions	1.0	750.00	750.00
04/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared listing of open notes per D. Ralbusky's request for 2005 third quarter consolidated audit workpapers re: Saginaw Steering Systems	1.5	290.00	435.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft addition to legal letter	0.4	650.00	260.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed analysis provided by client for Olimpic conversion capitalization costs	1.1	240.00	264.00
04/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted balance of pleadings, first interim filing	2.0	500.00	1,000.00
04/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools policies and procedures for changes from prior year to current year for Energy & Chassis	2.3	200.00	460.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared open audit questions for accounts receivable for distribution to the client	0.9	490.00	441.00
04/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Urbaniak	0.9	390.00	351.00
04/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax audit with D. Maher, J. Neuenschwander, R. Favor, and J. Urbaniak	1.3	390.00	507.00
04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international environmental audit procedures	2.1	390.00	819.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of tooling testing.	0.3	650.00	195.00
04/10/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Deloitte team to discuss current scope	0.6	300.00	180.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed open items for February fee application	0.6	490.00	294.00
04/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Continued to review Energy and Chassis business process testing	1.9	480.00	912.00
04/10/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit of taxes with B. Plumb	1.7	750.00	1,275.00
04/10/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's transfer pricing documents for services, factoring, loans, and intangibles	3.5	525.00	1,837.50
04/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Tempe employee cost template	1.2	290.00	348.00

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04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read the environmental agreement with TRW and the draft agreement for settlement of claims	3.1	390.00	1,209.00
04/10/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read in new Watson Wyatt pension files	1.9	450.00	855.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting with J. Sheehan	0.8	650.00	520.00
04/10/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed duplicates in Pension Database	2.5	290.00	725.00
04/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis business process testing	3.7	480.00	1,776.00
04/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and aging analysis of sales to internet based seller for Delphi Product and Service Solutions	1.2	270.00	324.00
04/10/06	SHARMA, ADITYA KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Audited reporting templates for divisional business cycles	3.9	27.00	105.30
04/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied income taxes for several divisions to Hyperion	2.4	200.00	480.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read returned valuations for Delphi benefit liability obligations as of year end	1.4	270.00	378.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed by telephone with S. VanArsdell update on E&C goodwill	0.4	650.00	260.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Zoyto revenue accounting tests.	0.6	650.00	390.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable aging for manual adjustments	1.6	490.00	784.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented question related to third party carrier for the incurred but not reported liability	0.3	270.00	81.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of internal control testing by area, cycle and division	0.4	650.00	260.00
04/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to Region 10 questions on Delphi Thermal and Interior documentation	0.2	390.00	78.00
04/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing on 4-10-06	2.4	480.00	1,152.00
04/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of US and non-US income tax audit with J. Neuenschwander, D. Maher, J. Urbaniak and A. Miller	1.3	525.00	682.50
04/10/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed Delphi working capital data review from SCMS	1.5	525.00	787.50
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Finalized documentation for all cycles	0.2	280.00	56.00
04/10/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created logic for pension file comparison	2.7	450.00	1,215.00
04/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed 2005 third quarter consolidated audit workpapers re: Saginaw Steering Systems	3.2	290.00	928.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation for Packard in transit inventory selection based on client meeting	0.6	240.00	144.00
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes over rollforward testing	0.7	280.00	196.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Romania Unit 5F7 International Reporting	1.1	390.00	429.00
04/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi incentive compensation expense for the recognition and retention grants to formulate questions for S. Kappler	2.1	200.00	420.00
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed issues with inventory receipts testing with client	0.4	280.00	112.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
04/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched year end exchange rates on Hyperion	1.4	200.00	280.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented returned confirmations for Delphi Corporation pension plans	0.8	270.00	216.00
04/10/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and updated Form 1210.4 for SAS 99 Interviews	3.0	750.00	2,250.00
04/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Netherland Unit 542 - International Reporting	1.8	390.00	702.00
04/10/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of certain audit management working papers	0.1	650.00	65.00
04/10/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reformatted Pension program for duplicates	3.5	290.00	1,015.00
04/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for client meeting to discuss open questions for fourth quarter review of the Energy and Chassis division	1.3	240.00	312.00
04/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared accounting memos and related schedules and analysis	3.4	650.00	2,210.00
04/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax rate reconciliation and analyzed foreign taxes therein	0.3	390.00	117.00
04/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and consulted on accounting issues related to goodwill impairment analysis	3.3	650.00	2,145.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Cleared closed review notes on the pension and other post employment benefit summary schedules	3.1	270.00	837.00
04/10/06	WALLER, MARY F	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Finalized National Office consultation memo for release.	0.5	525.00	262.50
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented asset retirement obligation testing	1.4	650.00	910.00
04/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed Open Items List to seniors and managers	0.6	290.00	174.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed meeting with KPMG and DT valuation group on status of project	1.2	650.00	780.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented testing procedures with other post employment expenses for Delphi corporation	0.9	270.00	243.00
04/10/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documents submitted by KPMG related to the SFAS 142 analysis.	0.3	300.00	90.00
04/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list with J. Sheehan and J. Aughton	1.6	650.00	1,040.00
04/10/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended income tax contingency meeting with J. Whitson, R. Sparks, M. Lewis, S. Gale, W. Morris, D. Maher, R. Favor, J. Urbaniak	2.3	750.00	1,725.00
04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed environmental procedures summary memo	1.2	390.00	468.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared analysis of exit of certain business	1.3	490.00	637.00
04/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and responded to questions from Deloitte actuary review memo for extended disability	0.6	270.00	162.00

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04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in audit status meeting with B. Plumb & J. Sheehan.	2.3	650.00	1,495.00
04/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the status of testing related to the benefit liabilities	2.2	390.00	858.00
04/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and requested subsequent documentation regarding expenditures made by Delphi Product and Service Solutions for marketing development fund accrual	0.8	270.00	216.00
04/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of tooling testing.	0.3	650.00	195.00
04/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Revised application pleading per comments from D.Moyer; forwarded revised pleading to counsel	0.3	500.00	150.00
04/10/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of planning working papers	0.9	650.00	585.00
04/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items status for income tax audit procedures for preparation for meeting with client	0.6	490.00	294.00
04/10/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding last week's activities, including goodwill	0.2	620.00	124.00
04/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued documenting testing of control over inventory receipts	3.8	280.00	1,064.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented final control for Revenue walkthrough of specific transactions	0.4	280.00	112.00
04/11/06	MORRISSEY, MICHAEL J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Aggregated and forwarded materials related to the assigning of assets and liabilities to reporting units in connection with FASB Statement 142	1.0	670.00	670.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested support provided for expenditures related to the marketing development accrual at Delphi Product and Service Solutions	3.1	270.00	837.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed proposed procedures to be completed on the Watson Wyatt demographic file	2.3	390.00	897.00
04/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Responded to Deloitte actuaries request for additional supporting documentation for Delphi benefit liabilities as of year end	0.8	270.00	216.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Tax, headquarters	1.5	290.00	435.00
04/11/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed the additional data received and sent follow up e-mails to staff and seniors on data received	1.2	375.00	450.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Grundig Revenue upload template	0.4	290.00	116.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Unit 557 International Reporting	1.1	390.00	429.00
04/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated the incentive compensation social security and medicare liability	1.4	200.00	280.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Poland	2.6	290.00	754.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting for other comprehensive income in goodwill impairment calculation and related carrying value issues.	3.1	650.00	2,015.00
04/11/06	PATNAIK, SUDHAKAR	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior Cycle	0.6	27.00	16.20
04/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided testing of reclassified OCI amounts due to functional currency changes	3.9	270.00	1,053.00
04/11/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated and recalculated special tooling amortization	3.7	390.00	1,443.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.1	270.00	297.00

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04/11/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi consolidation journal voucher for benefit liabilities	3.2	200.00	640.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Grundig Fixed Assets upload template	0.2	290.00	58.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the proposed wording for the client's legal representation and prepared comments	1.1	390.00	429.00
04/11/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed all the cycles of Thermal & Interior	3.9	27.00	105.30
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on the battery divestiture to JCI.	2.6	270.00	702.00
04/11/06	MCGOWAN, TODD M	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Internal Controls Workpaper Review-4970 Through 4970.05-Segregation Of Duties	1.0	650.00	650.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Section 199 analysis	1.3	525.00	682.50
04/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from G Halleck for Electronics and chassis work papers	3.1	280.00	868.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed procedures necessary to perform on insurance coverage and worked with E. Hoch to complete	1.4	390.00	546.00
04/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with D. Conlon to provide update on Delphi Thermal and Interior open inventory items	1.3	270.00	351.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and began documentation of support received for inventory scrap testing	1.4	280.00	392.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated and obtained signed consigned inventory confirmations from Finance Manager for Energy & Chassis	0.6	270.00	162.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Dayton service center testing to determine additional areas open for validation	0.9	280.00	252.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Headquarters - workpapers 4962 through 4962.29 - Expenditures	0.8	650.00	487.50
04/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented updated documentation for electronics and chassis	0.7	280.00	196.00
04/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with D.Moyer re: first interim application	0.3	500.00	150.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Workpaper review - Internal Controls - Headquarters - workpapers 4965 through 4968.08 - Inventory, Revenue, Treasury and Safeguarding of Assets	0.5	650.00	325.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Treasury upload template	0.2	290.00	58.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: France	1.5	290.00	435.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled Core Team validation workpapers for review	1.4	280.00	392.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed out of period SOPA	2.1	650.00	1,365.00
04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: headquarters insurance contract testing	1.3	240.00	312.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager and Supervisor to obtain open requests from the open item list for Energy & Chassis	0.6	270.00	162.00
04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list with status changes for the Automotive Holdings Group request list	0.9	240.00	216.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with M. Lewis,	1.0	525.00	525.00
04/11/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.6	480.00	768.00
04/11/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Completed Thermal and Interiors division cycles and reviewed the same	3.5	27.00	94.50
04/11/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated open audit issues listing	0.8	650.00	520.00
04/11/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated fee applications for additional data received from the staff	2.7	375.00	1,012.50

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04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated design deficiency status on the deficiency trackers for remaining cycles	0.4	280.00	112.00
04/11/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Modified program for pension database reconciliation	2.5	290.00	725.00
04/11/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us pension memo	2.0	490.00	980.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Packard indirect inventory upload template	0.2	290.00	58.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed national memo on 2000 warranty item	0.4	650.00	260.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed asset allocation to reporting units with M. Morrissey	0.3	650.00	195.00
04/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury revolver compliance control testing	2.2	480.00	1,056.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Controls Workpaper Review-4964 Through 4964.35-Fixed Asset Cycle	0.4	650.00	260.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed testing of AHG global analytic review	0.6	390.00	234.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: various sections and divisions	1.5	290.00	435.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed FAS 142 issues with J. Sheehan	0.5	650.00	325.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and summarized out of period tax entries relating to tax balance sheet project and discussed with J. Urbaniak	2.2	650.00	1,430.00
04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for meeting with client re: generator core sales in 2006	0.9	240.00	216.00
04/11/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Completed and reviewed cycles pertaining to Thermal & Interiors	2.2	27.00	59.40
04/11/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated Delphi Status Log	0.5	375.00	187.50
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Update Mexico Financial Center financial reporting upload template	0.5	290.00	145.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Finance Center employee cost upload template	0.3	290.00	87.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Held meeting with C.Snyder to discuss the status of his work and next steps	0.3	650.00	162.50
04/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status of accounts receivable and inventory	1.6	490.00	784.00
04/11/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed revised accounting and error analysis related to special tooling at the Packard division	1.1	650.00	715.00
04/11/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Continued analysis of pension file duplicates	3.3	450.00	1,485.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte member firm country reports for tax items	1.2	525.00	630.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Controls Workpaper Review-4965 Through 4968.08-Inventory, Revenue, Treasury, And Safeguarding Of Assets	0.4	650.00	260.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Finance Center expenditure upload template	0.3	290.00	87.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Requested additional support for testing of expenditures related to marketing development accrual at Delphi Product and Service Solutions	0.4	270.00	108.00
04/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with D. Greenbury to provide update on Delphi Thermal and Interior open audit items	1.7	270.00	459.00
04/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Derivative Survey for the Treasury control testing	1.5	480.00	720.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Financial Center fixed asset upload template	0.2	290.00	58.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Unit 530 International Reporting	1.3	390.00	507.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Update Mexico general computer controls upload templates	0.9	290.00	261.00

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04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.7	270.00	189.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested support provided for testing of facilities expenses recorded to the headquarters ledger	2.7	270.00	729.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed open items listing for all open audit areas	0.8	270.00	216.00
04/11/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared estimate of addition effort and costs required to complete and perform a Delphi related carve-out audit	1.5	650.00	975.00
04/11/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety Fixed Assets business cycle	3.0	480.00	1,440.00
04/11/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing documentation and discussed with J Hakken	1.4	730.00	1,022.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Made edits to planning to address comments by the partners	2.3	390.00	897.00
04/11/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed Phase I adjustments with J. Urbaniak	0.5	390.00	195.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Financial Center tax upload template	0.2	290.00	58.00
04/11/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in pension demographic conference call with K Fleming	1.0	450.00	450.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on fourth quarter review for Automotive Holdings Group	0.9	270.00	243.00
04/11/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated non us pension memo	3.0	490.00	1,470.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Poland reporting package for S and G units.	0.8	650.00	520.00
04/11/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed resolution of review notes related to audit workpapers for the Thermal and Interior division	2.5	650.00	1,625.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared manager review notes related to Delphi Medical Systems revenue testing	0.7	270.00	189.00
04/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker	3.2	270.00	864.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion of 2004 goodwill impairment calculation.	1.1	650.00	715.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of audit testing open items.	2.1	650.00	1,365.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Headquarters - workpapers 4964 through 4964.35 - Fixed Asset Cycle	0.5	650.00	325.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Units 515 and 551 International Reporting	0.9	390.00	351.00
04/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering division open items to complete the audit	0.4	270.00	108.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Controls Workpaper Review-4962 Through 4962.29-Expenditures	0.7	650.00	455.00
04/11/06	MCGOWAN, TODD M	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Internal Controls Workpaper Review-4980 Through 4987.09-Shared Services (Dayton/Acs)	0.5	650.00	325.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized Mexico Packard and Grundig upload templates	0.3	290.00	87.00
04/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with counsel re: 1st interim application	0.3	500.00	150.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed control and audit staffing for April and May	0.5	650.00	325.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
04/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the updated Hyperion user access listing	0.5	480.00	240.00
04/11/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed math check on various Step 2 Analyses	1.0	335.00	335.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Romania Unit 5F7 International Reporting	1.9	390.00	741.00
04/11/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Provided Delphi 382 study audit coordination	0.4	750.00	300.00
04/11/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety Financial Reporting business cycle	3.9	480.00	1,872.00
04/11/06	PATNAIK, SUDHAKAR	ASSOCIATE	INTERNAL CONTROL TESTING	Completed Thermal & Interior Cycles	3.9	27.00	105.30
04/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed incentive compensation questions with S. Kappler	2.1	200.00	420.00
04/11/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	2.0	670.00	1,340.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated additional testing procedures for asset retirement calculation.	0.9	650.00	585.00
04/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Mapped Dayton accounts receivable key controls	1.3	280.00	364.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for the fourth quarter review for Energy & Chassis and identified items which required further explanation.	1.8	270.00	486.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared copies of FAS 142 research for J. Sheehan	0.4	650.00	260.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing open items.	1.0	650.00	650.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi Packard - Attachment C working paper	0.6	390.00	234.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented final control for Revenue cycle testing	2.9	280.00	812.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Units 5A1 and 568 International Reporting	1.0	390.00	390.00
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated cross-divisional request list with status of open items	0.2	280.00	56.00
04/11/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed FIN 47	3.9	340.00	1,326.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Headquarters - workpapers 4963 through 4963.34 - Financial Reporting	1.0	650.00	650.00
04/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed other post employment benefit expense for the year with B. Murray	0.3	270.00	81.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit status with B. Steiner and reviewed major issues	1.6	650.00	1,040.00
04/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated counsel revisions to first interim pleadings and drafted email to same re: changes and next steps	1.0	500.00	500.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Grundig Expenditure upload templates	0.3	290.00	87.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed questions on demographic file from Watson Wyatt with the client and T. Stilinski	0.6	390.00	234.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed various e-mails re: non-US tax provisions	0.7	525.00	367.50
04/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Lamb regarding Delphi restatement push-down entries	1.4	270.00	378.00
04/11/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated fee applications for additional data received from the seniors	2.1	375.00	787.50
04/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to commodity price testing	2.9	270.00	783.00

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04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared analysis for first quarter 2006 sales returns at Energy and Chassis	2.2	240.00	528.00
04/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Unit 513 International Reporting	0.9	390.00	351.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax rate reconciliation and deferred tax analysis with J. Erickson	0.6	525.00	315.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Grundig Financial Reporting upload template	0.2	290.00	58.00
04/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Sparks re: Transfer pricing information	0.5	525.00	262.50
04/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Hyperion user access control issue with M Whiteman	0.7	480.00	336.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding revenue recognition and receivables related to internet sales at Delphi Product and Service Solutions	0.7	270.00	189.00
04/11/06	SHARMA, ADITYA KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Updating CAT Template of Thermal & Interior Division - Revenue and Treasury cycles	3.9	27.00	105.30
04/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed receiving test check inventory control with client	0.4	280.00	112.00
04/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client provided lease summary for precious metals and made selections for testing to provide to client	2.7	270.00	729.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Finance Center treasury upload template	0.3	290.00	87.00
04/11/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the application control testing meeting with the Delphi vega team to close the open items	2.2	275.00	605.00
04/11/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated us opeb memo	3.0	490.00	1,470.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Packard expenditure upload template	0.2	290.00	58.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Derivatives	0.2	290.00	58.00
04/11/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and responded e-mails from D. Moyer on status of fee application	0.5	375.00	187.50
04/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Dayton accounts receivable center work papers	1.2	280.00	336.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed testing and documentation for carrying journal vouchers 307 & 310	0.5	270.00	135.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with B. Plumb and J. Sheehan regarding 2004 goodwill impairment calculation.	0.8	650.00	520.00
04/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed demographic testing and discussed with K. Fleming	1.2	650.00	780.00
04/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Dayton accounts receivable center controls testing for assertion coverage	2.3	280.00	644.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.7	270.00	189.00
04/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared electronic workpapers related to detailed headquarters operations testing for professional fee testing and marketing expense testing	1.7	270.00	459.00
04/11/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and reviewed the open items listing as of 4-11-06	1.4	390.00	546.00
04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation for headquarters property testing of Olimpic system conversion	2.8	240.00	672.00
04/11/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed list of royalty payments; requested additional information from client	1.0	525.00	525.00
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Thermal & Interior	0.3	290.00	87.00